DOCUMENT RESUME

ED 174 061 HE 011 312

AUTHOR Podell, Lawrence; And Others
TITLE Revenues and Expenditures of Postsecondary Education in New York State, NY 1975-77.
INSTITUTION Commission on Independent Colleges and Universities of the State of New York, New York.
SPONS AGENCY EXXON Education Foundation, New York, N.Y.
PUB DATE Apr 79
NOTE 109p.
AVAILABLE FROM Commission on Independent Colleges and Universities, 37 Elk St., Albany, NY 12224

EDRS PRICE MF01/PC05 Plus Postage.
DESCRIPTORS *Budgets; Community Colleges; *Educational Finance; *Expenditures; Higher Education; *Income; Junior Colleges; *Postsecondary Education; Private Colleges; Proprietary Schools; Resource Allocations; School Size; State Colleges; State Universities; *Statewide Planning; Tax Support
IDENTIFIERS *New York

ABSTRACT

This report compares the revenue by source and expenditures by purpose of postsecondary education in New York State. Using this information as a base, the dependence on tax-levy support for each sector of higher education is identified. Because of the diversity of institutional mission and size within and among the sectors, relationships for relatively comparable institutions are presented. The data for this analysis was taken from the Higher Education General Information Survey (HEGIS) for 1974-75, 1975-76, and 1976-77, which were provided by the New York State Education Department. These data, contained in tables in the text and in appendices, are intended to provide a reference for discussion of fiscal policy in the state and for needed further research. The report discusses revenues and expenditures in terms of total dollars and percentages, and dollars expended per full-time equivalent (FTE) student. A comparison of the total current fund balances shows the relative size of current operations in each sector. In 1976-77, independent sector operations were the largest, with $2.3 billion or 55 percent of the New York State postsecondary institutional total. SUNY, including its community colleges, operated with a budget of $1.3 billion or 32 percent of postsecondary fiscal resources. CUNY's budget, including its community colleges, was less than half of SUNY's: $542 million or 13 percent of the state's total. (Author/MSE)

****
* Reproductions supplied by EDRS are the best that can be made *
* from the original document. *
****

ED174061

REVENUES AND EXPENDITURES OF POSTSECONDARY EDUCATION IN NEW YORK STATE

FY 1976-1977

U.S. DEPARTMENT OF HEALTH
EDUCATION & WELFARE
NATIONAL INSTITUTE OF
EDUCATION

THIS DOCUMENT HAS BEEN REPRODUCED EXACTLY AS RECEIVED FROM THE PERSON OR ORGANIZATION ORIGINATING IT. POINTS OF VIEW OR OPINIONS STATED DO NOT NECESSARILY REPRESENT OFFICIAL NATIONAL INSTITUTE OF EDUCATION POSITION OR POLICY.

PERMISSION TO REPRODUCE THIS MATERIAL HAS BEEN GRANTED BY

Conrad Lawrence

TO THE EDUCATIONAL RESOURCES INFORMATION CENTER (ERIC)."

Lawrence Podell, Ph.D.

with the assistance of
Janet Anzovin and Steven Anzovin

Funded by a grant from the:

EXXON EDUCATION FOUNDATION

April, 1979

NE011312

cIcu

Commission on Independent Colleges and Universities

(518) 436-4781 37 Elk Street, Albany, New York 12224

PREFACE

In 1977 the Association of Colleges and Universities of the State of New York (ACUSNY) held its annual retreat at Rensselaerville, New York. The ongoing theme was the improvement of intersector relations. At that meeting the acting chancellor of the State University raised questions with respect to the accuracy of statistics which had been published by the Commission on Independent Colleges and Universities (cIcu) with respect to relative tax-levy cost per student in the various sectors of higher education.

In an effort to resolve differences on these figures, it was agreed that representatives of the various sectors would meet among themselves and with representatives of the State Education Department. During 1977 there were several meetings but the participants were unable to accomplish their goal: an agreement on common data.

President Robert A. Plane of Clarkson College of Technology, my predecessor as chairperson of cIcu, then authorized the president of our Commission to contact private foundations "to establish a research project which would seek to remove from intersector controversy the question of how tax-levy expenditures for higher education are calculated in New York State."

President Henry Paley was successful in obtaining the support of the Exxon Education Foundation for such a project. He was also successful in obtaining the services of Dr. Lawrence Podell, then university dean for program and policy research of the City University of New York, who was about to commence a leave of absence from CUNY.

Since he would be on leave from City University, Dr. Podell advised Mr. Paley that his services on an Exxon Education Foundation funded study would not interfere with his duties in the office of the CUNY Chancellor. He also advised Mr. Paley that, in responding to the research challenge laid down by Dr. Plane, his study would not express any opinion or offer any recommendation with respect to higher education public policy.

Dr. Podell designed and implemented his study in cooperation with the State Education Department staff and in discussions with institutional research personnel within the various sectors.

cIcu is pleased to publish this report. It adopts HEGIS (Higher Education General Information Survey) data to analyze a diverse multi-institutional system's revenues and expenditures, and to describe the role of tax expenditure in financing the system.

It was Dr. Podell's decision to expand the scope of his study to cover all revenues and expenditures for postsecondary education. As he states in his introduction, Dr. Podell is solely responsible for the accuracy of this report.

We believe Dr. Podell's work will be of value beyond the confines of the University of the State of New York and the Board of Regents. We believe it will be of great fiscal utility to elected officials in New York State as they weigh the future course of higher education.

Dorothy Ann Kelly, O.S.U.
President, College of New Rochelle

Chairperson, Board of Trustees, clcu

CONTENTS

		Page
	PREFACE	i
	CONTENTS	iii
	ABSTRACT TABLES	iv
	APPENDED TABLES	v
	ABSTRACT	1
	INTRODUCTION	11
I.	REVENUES	13
	By Sectors	13
	By Types of Institutions	15
	By More Comparable Types of Institutions	16
II.	EXPENDITURES AND MANDATORY TRANSFERS	18
	By Sectors	19
	By Types of Institutions	20
	By More Comparable Types of Institutions	21
III.	COMPARABLE MEASURES	22
	Revenues Per FTE Student	22
	Expenditures and Mandatory Transfers Per FTE Student	24
	Revenue Expenditure Ratios	25
IV.	TAX-LEVY APPROPRIATIONS: DIRECT AND INDIRECT	27
	APPENDED TABLES	28
	NEW YORK STATE INSTITUTIONS OF POSTSECONDARY EDUCATION BY SECTOR AND TYPE OF INSTITUTION	62

ABSTRACT TABLES

Table		Page
I	Total Current Fund Revenues by Source, Percentage Distribution and Funding per Full-Time Equivalent Student, by Sector	2
II	Current Fund Expenditures and Mandatory Transfers by Purpose, Percentage Distribution, and Expenditure per Full-Time Equivalent Student, by Sector 1976-77	3
III	Total Current Fund Accounts by Sector 1976-77	4
IV	Share of Statewide FTE Enrollment and State and Local Tax-Levy Support per FTE Student, by Sector 1976-77	4
V	Selected Revenues and Expenditures per Full-Time Equivalent Student, by Sector 1976-77	5
VI	Expenditures for Teaching-Related, Research, and Public Service Functions, by Sector, 1976-77	7
VII	Net Balance of Revenues and Expenditures for Auxiliary Enterprises as Percentage of Total Current Funding, 1976-77	9
VIII	Teaching-Related Expenditures by Postsecondary Institutions, Sectorwide and for More Comparable Institutions, 1976-77	10

APPENDED TABLES

Tables A - M		Page
A.	Current Fund Revenues, by Source and by Sector, for Fiscal Years 1974-75, 1975-76, and 1976-77	28
B.	Percentage Distribution of Current Fund Revenues, by Source and by Sector, for Fiscal Years 1974-75, 1975-76, and 1976-77	30
C.	Current Fund Revenues, by Source, Sector, and Type of Institution, for Fiscal Year 1976-77	31
D.	Percentage Distribution of Current Fund Revenues, by Source, Sector, and Type of Institution, for Fiscal Year 1976-77	33
E.	Current Fund Expenditures and Mandatory Transfers, by Function and Sector, for Fiscal Years 1974-75, 1975-76, and 1976-77	36
F.	Percentage Distribution of Current Fund Expenditures and Mandatory Transfers, by Function and Sector, for Fiscal Years 1974-75, 1975-76, and 1976-77	37
G.	Current Fund Expenditures and Mandatory Transfers, by Function, Sector, and Type of Institution, for Fiscal Year 1976-77	38
H.	Percentage Distribution of Current Fund Expenditures and Mandatory Transfers, by Function, Sector, and Type of Institution, for Fiscal Year 1976-77	41
I.	Full-Time Equivalent Students, by Sector and Type of Institution, for Fall 1974, Fall 1975, and Fall 1976	42

APPENDED TABLES (Continued) Page

J. Current Fund Revenues per Full-Time Equivalent Student, by Selected Revenue Sources, Sector, and Type of Institution, for Fiscal Years 1974-75, 1975-76, and 1976-77 43

K. Selected Current Fund Revenues per Full-Time Equivalent Student, by Sector and Type of Institution, for Fiscal Year 1976-77 44

L. Current Fund Expenditures and Mandatory Transfers per Full-Time Equivalent Student, by Selected Expenditure Functions, Sector, and Type of Institution, for Fiscal Years 1974-75, 1975-76, and 1976-77 45

M. Current Fund Revenues, Current Fund Expenditures and Mandatory Transfers, Full-Time Equivalent Students, and Total Current Fund Revenues per Full-Time Equivalent Student, by Region of the State, for Fiscal Years 1974-75, 1975-76, and 1976-77 46

CHARTS

I Total Current Fund Revenues by Source, SUNY, CUNY, and Independent Institutions, for Fiscal Year 1976-77 . . 29

II Total Current Fund Expenditures and Mandatory Transfers, SUNY, CUNY, and Independent Institutions, for Fiscal Year 1976-77 35

III Current Fund Educational Revenues by Source for Comparable Institutions, for Fiscal Year 1976-77 55

IV Current Educational and General Expenditures and Mandatory Transfers for Comparable Institutions, for Fiscal Year 1976-77 56

V Percentage Distribution of Educational and General Revenues, Expenditures and Mandatory Transfers for Community Colleges, for Fiscal Year 1976-77 57

APPENDED TABLES (Continued)

Tables 1 - 10		Page
1.	Percentage Distribution of Current Fund Educational Revenues, by Source, Sector, and Type of Institution, for Fiscal Year 1976-77	47
2.	Percentage Distribution of Current Fund Educational Revenues by Comparable Types of Institutions, for Fiscal Year 1976-77	49
3.	Percentage Distribution of Current Fund Educational and General Expenditures and Mandatory Transfers, by Function, Sector, and Type of Institution, for Fiscal Year 1976-77	50
4.	Percentage Distribution of Current Fund Educational and General Expenditures and Mandatory Transfers by Comparable Types of Institution, for Fiscal Year 1976-77	52
5.	Current Fund Educational Revenues per Full-time Equivalent Student, by Sector and Type of Institution, for Fiscal Year 1976-77	53
6.	Current Fund Educational Revenues per Full-time Equivalent Student by Comparable Types of Institution, for Fiscal Year 1976-77	54
7.	Current Fund Educational and General Expenditures and Mandatory Transfers per Full-time Equivalent Student, by Sector and Type of Institution, for Fiscal Year 1976-77	58
8.	Current Fund Educational and General Expenditures and Mandatory Transfers per Full-time Equivalent Student, by Comparable Types of Institutions, for Fiscal Year 1976-77	59
9.	Selected Revenue: Expenditure Ratios by Comparable Types of Institutions, for Fiscal Year 1976-77	60
10.	State and Local Tax-Levy Financial Support, by Source, by Sector, and Per Full-Time Equivalent Student, for Fiscal Year 1976-77	61

ABSTRACT

This report compares the revenue by source and expenditures by purpose of postsecondary education in New York State. Using this information as a base, the dependence on tax-levy support for each sector of higher education is identified. Because of the diversity of institutional mission and size within and among the sectors, relationships for relatively comparable institutions are presented.

Dr. Lawrence Podell conducted the study in 1978, while on leave from his position as University Dean for Program and Policy Research of the City University. Funding for the project was provided by the Exxon Education Foundation.

The data for this analysis was taken from the Higher Education General Information Survey (HEGIS) for 1974-75, 1975-76, and 1976-77, which were provided by the New York State Education Department. These data, contained in tables in the text and in appendices, are intended to provide a reference for discussion of fiscal policy in the state and for needed further research.

Overview

The report discusses revenues and expenditures in terms of total dollars and percentages, and dollars expended per full-time equivalent (FTE) student. The revenues by source and expenditures by purpose for sectors of higher education have been summarized in Tables I and II, providing an overview of the findings of this study. (To simplify that overview, the proprietary institutions have been omitted but are identified in the text and appendices of the report. Also included in the text and tables, but not in this overview are comparisons of fiscal resources for various categories of institutions within each sector.)

A comparison of the total current fund balances shows the relative size of current operations in each sector. In 1976-77, independent sector operations were the largest, with $2.3 billion or 55% of the New York State postsecondary institutional total. SUNY, including its community colleges, operated with a budget of $1.3 billion or 32% of postsecondary fiscal resources. CUNY's budget, including its community colleges, was less than half of SUNY's: $542 million or 13% of the state's total. Data taken from Tables I and II are summarized in Table III following.

ABSTRACT: Table I

TOTAL CURRENT FUND REVENUES BY SOURCE, PERCENTAGE DISTRIBUTION AND FUNDING PER FULL-TIME EQUIVALENT STUDENT, BY SECTOR

TOTAL CURRENT FUND REVENUES

	SUNY			CUNY			Independent		
	Total $ Millions	% Distribution	$ Per FTE Student	Total $ Millions	% Distribution	$ Per FTE Student	Total $ Millions	$ Distribution	$ Per FTE Student
Tuition and Fees	$220.4	16%	$ 833	$151.4	28%	$1,022	$920.6	36%	$3,232
Gov. Appropriations									
Federal	7.2	.5%	27	7.2	1%	49	8.0	.3%	28
State	708.0	53%	2,676	176.5	33%	1192	78.8	3%	276
Local	69.4	5%	262	178.9	33%	1208	.8	.03%	3
Gov. Grants and Contracts									
Federal	90.7	7%	343	20.4	4%	138	363.7	16%	1,277
State & Local	29.7	2%	82	1.2	.2%	8	103.9	4%	365
Private Gifts, Grants & Contracts	42.4	3%	160	2.2	.4%	15	200.5	9%	704
Endowment Income	6.3	.5%	24	.1	--	1	122.8	5%	431
Auxiliary*	89.9	7%	340	2.6	.5%	18	252.5	11%	886
Hospitals	52.7	4%	200	-			208.6	9%	732
Other**	28.4	2%	107	.8	.2%	5	86.8	4%	304
TOTAL	$1,345.2	100%	$5,084	$541.5	100%	$3,656	$2,347.0	100%	$8,239

* Includes Educational Activities, Housing, Food Service, and Other Auxiliary Enterprises. (This level of detail is provided in text and tables.)

** Includes Other Sources and Independent Operations. (This level of detail is provided in text and tables.)

SOURCE: NYSED, Postsecondary Information Systems (HEDS)

ABSTRACT: Table II

CURRENT FUND EXPENDITURES AND MANDATORY TRANSFERS BY PURPOSE, PERCENTAGE DISTRIBUTION, AND EXPENDITURE PER FULL-TIME EQUIVALENT STUDENT, BY SECTOR 1976-77

FUNCTION	SUNY $ Total Millions	SUNY % Distribution	SUNY $ per FTE Student	CUNY $ Total Millions	CUNY % Distribution	CUNY $ per FTE Student	Independent Sector $ Total Millions	Independent Sector % Distribution	Independent Sector $ per FTE Student
Instruction	$501.4	37%	$1,895	$280.3	52%	$1,893	$668.2	29%	$2,346
Academic Support	73.2		277	15.9		108	139.2		488
Student Services	52.6	30%	198	25.1	31%	169	86.0	27%	302
Institutional Support	142.0		536	78.4		530	213.0		748
Plant Operations & Maintenance	135.3		511	49.4		333	189.6		665
Subtotal Teaching-Related	904.4	67%	3,418	449.1	83%	3,032	1,296.1	56%	4,550
Research	79.0	6%	299	.2	--	2	274.4	12%	964
Public Service	34.3	2%	114	11.7	2%	79	81.8	4%	287
Scholarships and Fellowships	43.8	3%	128	33.9	6%	229	152.7	7%	536
Educational & General Expenditures and Mandatory Transfers*	112.4	8%	425	44.0	8%	297	37.5	2%	132
Total Educational & General Expen. and Mandatory Transfers	$1,159.9	86%	$4,384	$539.0	99%	$3,639	$1,842.6	80%	$6,469
Housing, Food, Other Auxiliary Ent.	104.9	8%	397	2.7	.5%	18	239.5	10%	841
Hospitals	78.7	6%	297	0		--	212.1	9%	744
Other Independent Operations	0	0	0	0		--	16.8	1%	59
Total Current Fund Expenditures and Mandatory Transfers**	$1,343.6	(100%)	$5,078	$541.7	(100%)	$3,658	$2,311.0	(100%)	$8,113

* Includes debt service for capital construction.
**Totals may not balance due to rounding error.

SOURCE: NYSED, Postsecondary Information Systems (HEDS)

ABSTRACT: Table III

TOTAL CURRENT FUND ACCOUNTS BY SECTOR

1976-77

	CURRENT FUND ACCOUNTS			
	Total Revenues		Total Expenditures & Mandatory Transfers	
SUNY	$1,345 mil.	(32%)	$1,344 mil.	(32%)
CUNY	542 mil.	(13%)	542 mil.	(13%)
Independent	2,347 mil.	(55%)	2,311 mil.	(55%)
Proprietary	35 mil.*		30 mil.*	
NYS TOTAL	$4,269 mil.	(100%)	$4,227 mil.	(100%)

* under one percent

Direct and Indirect Tax-Levy Support for Postsecondary Education

Describing the role of tax-levy support in financing postsecondary education was an important aspect of this study. To measure the level of public financial support for each sector, total direct (e.g., institutional support) and indirect (e.g., student aid) state and local tax-levy support in 1976-77 was calculated per full-time equivalent (FTE) student. The highest tax-levy per student funding was received by SUNY state-operated units, $4,175; the lowest by the independent sector, $604 per FTE. CUNY receuved $2,944 per student. The statewide average for all sectors was $2,068 per FTE. Enrollment shares are contrasted to total state and local tax-levy support per FTE in the following table:

ABSTRACT: Table IV

SHARE OF STATEWIDE FTE ENROLLMENT AND STATE AND LOCAL TAX-LEVY SUPPORT PER FTE STUDENT, BY SECTOR

1976-77

Sector	Enrollment		State and Local Tax-Levy Aid per FTE Student*	
SUNY State-operated	159,943	22%	$4,175	$3,311
SUNY Community Colleges	104,749	15%	1,993	
CUNY Senior Colleges/Graduate Center	92,693	13%	2,944	$2,788
CUNY Community Colleges	55,418	8%	2,529	
Independent Sector	284,857	40%	604	
Proprietary Sector	15,962	2%	857**	
NYS Statewide	713,519	(100%)	$2,068	

* Includes Tuition Assistance payments for students.

** Entirely Tuition Assistance. Proprietary institutions receive no direct state or local tax-levy support.

Revenues and Expenditures per FTE Student

A look at revenues and expenditures per FTE student provides a perspective of how educational resources are used. The highest average expenditures per student are in the independent sector, $8,113 per FTE student, followed by SUNY state-operated units which spent on the average $6,788 per FTE. (Both figures include sponsored research and hospital operations.) At CUNY senior and graduate institutions, the cost per student was $3,900 per FTE. The average expenditures per student were $2,500 at SUNY community colleges and $3,300 at CUNY community colleges.

Table V shows two principal sources of revenue, government appropriations and student charges, as a percentage of total current fund revenues per FTE student, by sector. In the absence of tax-levy support, tuition and fees are the most important source of operating income.

ABSTRACT: Table V

SELECTED REVENUES AND EXPENDITURES
PER FULL-TIME EQUIVALENT STUDENT, BY SECTOR

1976-77

SECTOR (FTE Enrollment)	Per Full-Time Equivalent Student				
	Total Revenues	State & Local Tax-Levy Support*	Tuition & Fees	Total Expenditures	Teaching Related Expenditures
SUNY, State-Operated (159,943)	$6,744	$3,871	$ 902	$6,788	$4,126
SUNY, Community Colleges (104,649)	2,501	1,511	728	2,463	2,336
CUNY, Senior Colleges and Graduate Center (92,623)	3,888	2,536	1,084	3,886	3,225
CUNY, Community Colleges (55,418)	3,268	2,172	920	3,275	2,710
Independent Sector (284,857)	8,239	280	3,232	8,113	4,553
Proprietary Sector (15,962)	2,214	0	2,026	1,874	1,788
NEW YORK STATE (713,519)	$5,983	$1,699	$1,857	$5,923	$3,753

*Direct student aid only. Excludes indirect tax support student tuition assistance aid.

Current Fund Revenues

The principal sources of revenue for government-operated sectors of SUNY and CUNY are first, state and local appropriations; and second, tuition and fees. In 1976-77, SUNY received $777 million or 58% of current fund revenues from state and local appropriations and $220 million or 16% from student charges. City appropriations of $179 million accounted for 33% of CUNY's funding; the state provided $179 or 33%; and student charges added $151 million, an additional 30% of CUNY's total current fund resources.

Tuition dependency for educational purposes and sponsored funding for research were more characteristic of funding in the independent sector. Student charges of $920 million in 1976-77 accounted for 36% of the independent sector's current budget, while direct state and local appropriations of $80 million provided about 3% of the sector's funding.

Federal direct appropriations are not an important amount for any sector. These funds are directed primarily to grants and contracts for research and special projects which are not direct appropriation but are competitive awards. Federal support represented three-quarters of the $600 million in government grants and contracts received by New York colleges and universities in 1976-77. Government grants and contracts from all sources were 20% of the overall budget of the independent sector, 9% for SUNY and slightly more than 4% for CUNY. Actual dollars for grants and contracts varied significantly from $467 million at independent institutions to $210 million at SUNY and $22 million at CUNY.

Funding from voluntary giving and endowment income in the independent sector was $323 million or 14% of available sector funds. Within the sector, however, only twenty institutions accounted for nearly all (96%) of the total endowment income. Similarly the distribution of gift income was limited to a small percentage of independent institutions. Voluntary gifts and endowment income were found to account for about 3.5% ($49 million) of SUNY's resources and less than 1% ($2.3 million) of CUNY's resources.

Income from auxiliary enterprises reflects to a large measure the residential patterns of students. CUNY with no dormitories receives less than 1% of its funds from other auxiliary activities. The independent sector and SUNY, both with many residential campuses, report auxiliary incomes totaling 11% ($253 million) and 7% ($90 million) respectively, of their total budgets. The largest hospital operations, another form of auxiliary enterprise, are in the independent sector. The nine hospitals at independent institutions generated $208 million in income or 9% of the independent sector funding. SUNY's income from four hospitals was $53 million, or 4% of its total. (Mt. Sinai Hospital is affiliated with CUNY but is not accounted for in the current operating budget of City University or in the tables presented here.)

Current Fund Expenditures

As is shown in Table II, teaching-related expenditures constitute the largest share of total current fund expenditures in every sector. (Teaching-related costs include instruction, academic support, student services, instructional support, plant operations and maintenance.) They represented 83% of CUNY's total expenditures, 67% of SUNY's and 56% of the independent sector's. However, in total dollars of expenditures, CUNY's teaching-related expenses of $449 million were half of SUNY's $904 million and less than half of the independent sector's $1.2 billion expenditure. A more meaningful comparison is cost per FTE student: Teaching-related expenditures per FTE student at CUNY were $7,032, at SUNY were $3,418, and in the independent sector were $4,550. (Within the text are expenditures per FTE student from

various types of institutions. A discussion of expenditures per student for relatively comparable institutions is treated subsequently in this abstract.)

In New York State, the largest expenditures for research and public service are by independent colleges and universities: $357 million in 1976-77. SUNY had the next largest budget for public service and research: $109 million. CUNY reported less than $12 million.

In the following table the relationships of total dollars and expenditures per FTE student for teaching-related activities, research, and public service are shown for each sector in 1976-77. (In the text, such comparisons are shown for various types of institutions within each sector. Upon reading it one will see that research and public service resources were concentrated in, but not limited to, the independent sector's multiversities, health science centers, and engineering and technological institutions, in SUNY's university centers, statutory colleges, and health science centers, and, to a lesser degree, with CUNY's graduate center and senior colleges.)

ABSTRACT: Table VI

EXPENDITURES FOR TEACHING-RELATED, RESEARCH, AND PUBLIC SERVICE FUNCTIONS, BY SECTOR, 1976-77

($Millions)

	Teaching-Related*		Research		Public Service	
	$	% of Total	$	% of Total	$	% of Total
SUNY, state-operated	$660	(34%)	$ 77	(22%)	$ 29	(24%)
SUNY, community cols.	244		2		1	
CUNY, Senior Colleges/ Graduate Center	299	(17%)	.2	(--)	6.	(9%)
CUNY, community cols.	150		0		5.	
Independent Sector	1,296	(48%)	274	(78%)	82	(67%)
Proprietary Sector	29	(1%)	0	(0%)	.3	(--)
NEW YORK STATE (Teaching-related; research; public service.)	$2,678	(100%)	$354	(100%)	$123	(100%)

*Includes instruction academic support, student services, institutional support, facilities maintenance.

The source of funding for scholarships and fellowships -- government[1], institutional, or private -- is not identified in the HEGIS Survey. However, the aggregate level of expenditure for scholarships and fellowships administered and awarded by the institutions is included. Encompassed in that figure are only those student aid funds distributed by an institution.[2] In 1976-77 scholarships and fellowship expenditures by independent institutions constituted 7% of total current fund expenditures, compared to 6% at CUNY and 3% at SUNY. Perhaps more meaningful is the average aid distributed by the institutions per FTE student: $536 per student at independent colleges and universities, $128 per student at SUNY, and $229 per student at CUNY. The level of institutional student aid appears related to the level of undergraduate tuition and fees per FTE student: $3,232 in the independent sector, $833 at SUNY and $1,022 at CUNY.[3]

Debt service requirements for educational and general purpose capital plant are, for the most part, represented in Educational and General Mandatory Transfers. This is true of SUNY's 1976-77 HEGIS data. This principle was constructed into CUNY's HEGIS data.[4] Presumably much of the independent sector's debt service is included as a principal component of mandatory transfers. Table II shows Educational and General Mandatory Transfers of $112 million ($425 per FTE) at SUNY in 1976-77, $44 million ($297 per FTE) at CUNY, and $38 million ($132 per FTE) in the independent sector. (These data indicate levels of debt service but also may include transfers for other legal obligations of the institutions.)

Revenues from auxiliary enterprises can be contrasted to expenditures for the same. This comparison shows whether and to what extent auxiliary enterprises contribute to or draw resources from the educational and general functions of a sector. Table VII suggests that in 1976-77 auxiliary activities at CUNY and in the independent sector were self-sustaining while a small deficit in auxiliary operations occurred at SUNY.

---

[1]Scholarships and fellowships from government sources are for the most part Federal Campus-Based Aid programs - College Work Study (CWS), Supplemental Educational Opportunity Grants (SEOG), and National Direct Student Loans (NDSL).

[2]Indirect aid such as NYS Tuition Assistance Program payments made to students cannot be identified on the HEGIS form as such. This kind of aid is a payment to students to cover tuition and fees charged by an institution.

[3]These figures report average tuition and required fees.

[4]All of the statistical presentations for CUNY have been adjusted to include an estimate of mandatory transfers equal to the actual debt service requirement in each year. This was done to allow for better comparability of the finances of all three sectors.

ABSTRACT: Table VII

NET BALANCE OF
REVENUES AND EXPENDITURES FOR AUXILIARY ENTERPRISES
AS PERCENTAGE OF TOTAL CURRENT FUNDING, 1976-77

	Independent	SUNY	CUNY
Revenues from Auxiliary Enterprises* as % of Total Current Fund Revenues	20%	11%	.5%
Expenditures for Auxiliary Enterprises* as % of Total Current Fund Revenues	19%	14%	.5%
DIFFERENCE	+ 1%	- 3%	--

* Includes hopsital operations.

More Comparable Institutions

While preparing the tables for this report, it became apparent that the diversity of institutions within the sectors tended to bias sectorwide comparisons. For example, hospitals and sponsored research generate disproportionate expenditures. By omitting institutions with specialized missions, hospital operations, and extensive research, the remaining institutions in the sectors were more comparable for purposes of fiscal comparison. These institutions are primarily concerned with liberal arts and science curricula.

If one compares total revenues by source for sectors and total educational revenues* by source for comparable institutions, the relative importance of tuition income changes noticeably. Tuition dependency changes from 39% for independent colleges sectorwide to 68% for the more comparable four-year independent institutions. For SUNY, tuition dependency changes from 15% sectorwide to 23% for the more comparable four-year colleges. CUNY's revenue structure is least affected by abridging the sector to describe more comparable four-year institutions: tuition income is about 30% of total revenues.

In Table VII teaching-related costs are shown as a share of total expenditures sectorwide and as a share of educational and general expenditures for the more comparable institutions. Sectorwide, teaching-related costs varied from 98% of total expenditures for proprietary institutions to 56% for the independent sector. For the more comparable institutions, teaching-related costs are over 75% of the educational and general expenditures for all sectors. SUNY community colleges expended 97% of the E & G budget on teaching-related activities while CUNY senior colleges and community colleges expended 83%. SUNY and independent four-year institutions spent about 76% of their E & G budgets on teaching-related activities.

*The term educational revenues refers to all sources of current fund income except auxiliary enterprises and other independent operations.

ABSTRACT: Table VIII

TEACHING-RELATED EXPENDITURES* BY POSTSECONDARY INSTITUTIONS, SECTORWIDE AND FOR MORE COMPARABLE INSTITUTIONS, 1976-77

Teaching-Related Expenditures as % of Total Expenditures and Mandatory Transfers	
SECTORWIDE	
	% / $ per FTE
CUNY, Inc. Comm. Cols.	83% / $3,032
SUNY, Inc. Comm. Cols.	67% / 3,417
Independent	56% / 4,550
Proprietary	98% / 1,788

Teaching-Related Expenditures as % of Educational and General Expenditures and Mandatory Transfers	
MORE COMPARABLE INSTITUTIONS	
	% / $ per FTE
CUNY, Senior Colleges	83% / $3,001
CUNY, Comm. Colleges	83% / 2,710
SUNY Senior Colleges	76% / 3,027
SUNY Comm. Colleges	97% / 2,336
Independent**	77% / 3,383

* Includes expenditures for instruction, academic support, student services, institutional support and maintenance.

** Includes independent colleges, college complexes and universities.

Much further research is needed. We must identify the costs of degree acquisition; we must analyze the equity and efficiency of the system; we must explain why certain income and cost relationships exist. This report is a beginning of the research on revenues and expenditures that is needed.

REVENUES AND EXPENDITURES FOR POSTSECONDARY EDUCATION IN NEW YORK STATE

INTRODUCTION

This report is concerned with revenues and expenditures and mandatory transfers of the postsecondary institutions of New York State. It is primarily an analysis of the data collected by the New York State Education Department (NYSED) and incorporated into its Higher Education Data System (HEDS). Most of the data utilized were submitted by the postsecondary institutions -- public, independent, and proprietary -- on a form entitled "Financial Statistics of Institutions of Higher Education for Fiscal Year Ending 1977," which was composed of a federal Higher Education General Information Survey (HEGIS) form plus a New York State supplement. The use of HEGIS categories benefited the analysis effort; for example, comparability of reporting from the institutions was enhanced by the application of common definitions. When the use of HEGIS categories limited the effort, additional data were utilized; for example, using the HEGIS definition for government appropriations resulted in an inadequate picture of the involvement of tax-levy funds in postsecondary education; the addition of data from other sources (e.g., the Executive Budget) helped to overcome this limitation.

A review of the HEGIS form indicates the survey was designed to collect data primarily on current fund revenues and expenditures -- on the funds used for current operations. Comparable detail on the capital fund, the endowment fund or other fund accounts of an institution was not collected in the three years coinciding with the scope of this study, 1974-75 through 1976-77. For SUNY and the independent sector, the HEGIS data include mandatory transfers from the operating fund to other fund accounts in amounts sufficient to cover the known debt service requirements of the sectors. However, CUNY reported no transers from its operating funds for any puprose. In part, this reflects state and city laws whereby CUNY receives state and local revenues for debt service directly into the capital fund. For better comparability of the financial data of SUNY and the independent sector with CUNY, state and local appropriations for debt service were added to CUNY's reported HEGIS current fund revenues and expenditures. Thus, the data are adjusted to treat CUNY's debt service income as current fund revenue and as a mandatory transfer for debt service. All of the following tables for CUNY have been adjusted in this manner.

The body of the report contains four sections: (I) revenues, (II) expenditures and mandatory transfers, (III) comparable measures, and (IV) tax-levy appropriations, direct and indirect. Included are (a) statistical tables and charts on revenues and expenditures in yellow, (b) a set of appended tables for reference purposes in green, and (c) a list of postsecondary institutions, by sector, in the state.

The analysis was directed and this report was prepared by Lawrence Podell, Ph.D., while on leave from the City University of New York, where he was University Dean for Program and Policy Research in the Office of the Chancellor. (Dr. Podell is now Dean of the College, C.W. Post Center of Long Island University.) The effort was aided by a grant from the Exxon Education Foundation. It was undertaken in cooperation with the Office of Postsecondary Research Information Systems and Institutional Aid of the New York State Department of Education and published by the Commission on Independent Colleges and Universities. Dr. Podell was assisted by Janet and Steven Anzovin, whose intelligence, diligence, and patience made this effort possible. Of course, Dr. Podell remains responsible for any errors.

I. REVENUES

Revenues to postsecondary educational institutions derived from a variety of sources. Some of these were the traditional sources of revenue for colleges and universities, including:

tuition and fees,
government appropriations,[1]
government grants and contracts,[1]
private gifts, grants, and contracts, and
endowment income

Other sources of revenue included the following:

sales and services of educational activities (e.g., film rentals, scientific and literary publications, testing services, university presses, dairy products),

sales and services of auxiliary enterprises (e.g., residence halls, food services, student health services, college unions, college stores, barber shops),

sales and services by hospitals operated by the institution,

independent operations (i.e., unrelated to the teaching, research or public service missions).

By Sectors

In Table A (appended in yellow), the postsecondary institutional revenues for fiscal years 1974-75, 1975-76, and 1976-77 are provided by source for SUNY, CUNY, and the independent and proprietary sectors.[2] Between FY 1974-75 and FY 1976-77, total revenues increased at SUNY from $1,153 million to $1,345 million, in the independent sector from $1,997 million to $2,347 million, and in the proprietary sector from $20 million to $35 million; however, they decreased at CUNY from $633 million to $541 million.

---

[1] As HEGIS categories, "government appropriations" includes funds made available to institutions by legislation to meet current operating expenses, while "government grants and contracts" includes revenues from public agencies for specific projects or programs (e.g., research, training).

[2] In Table M (appended in green), the postsecondary institutional revenues for FY 1974-75, 1975-76, and 1976-77 are provided by region of the state.

In Table B (appended in yellow), these data are shown by source as percentages of total revenues. Between FY 1974-75 and FY 1976-77, tuition and fees remained about the same within SUNY (16.2% vs. 16.4%). They rose in the independent sector from 36.6% to 39.2% of total revenue and in the proprietary sector from 88.6% to 91.5%.

Within CUNY, the tuition and fees increase was from 9.0% to 28.0%. At the same time, within CUNY, City appropriations fell from 43.4% to 33.0% and state appropriations at CUNY declined from 38.6% to 32.6%. Changes in revenues from tuition and appropriations at CUNY reflect a response to the New York City fiscal crisis. CUNY imposed undergraduate tuition charges for the first time in Fall 1976. Since then tuition at CUNY has been the same as tuition at SUNY. State appropriations remained at about the same proportions within SUNY (52.8% vs. 52.6%), the independent sector (3.6% vs. (3.4%), and proprietary sector (0.3% vs. 0.0%) over the time span.

Tuition constituted the major source of revenue in the proprietary sector (91.5% of its total revenue in FY 1976-77), a substantial source of revenue in the independent sector (39.2%), and a similar but important source of revenue in CUNY (28.0%) and SUNY (16.4%).

Tax-levy appropriations[3] exhibited the opposite ordering: they were the major source of revenue at SUNY (state and local government appropriations accounted for 52.6% and 5.2%, respectively, of its total revenue in FY 1976-77) and CUNY (32.6% and 33.0%, respectively), a very small source in the independent sector (3.4% and near zero, respectively), and nothing in the proprietary sector.

Federal government grants and contracts, while larger in the independent sector (15.5% of total revenue in FY 1976-77, in contrast to 6.7% at SUNY, 3.8% at CUNY, and near zero in the proprietary sector), tend to be concentrated in its multiversities and, to a lesser extent, in its health science centers.

The independent sector led the rest in private gifts, grants and contracts, but this source constituted only 8.5% of the sector's total revenue in FY 1976-77 (vs. 3.2% at SUNY, or 0.4% at CUNY, and near zero in the proprietary sector).

Similarly, the independent sector led the rest in endowment income, but this source constituted only 5.2% of its total revenue in FY 1976-77 (vs. 0.5% for SUNY, near zero for CUNY, and nothing for the proprietary sector).

---

[3] These do not include appropriations to student aid programs (e.g., Tuition Assistance Program) which come to the institutions in the form of tuition and fees.

By Types of Institutions

In Table 1 (appended in green), the postsecondary institutional revenues which derived from traditional[4] educational sources in FY 1976-77 are provided in percents by source for each kind of institution[5] within SUNY, CUNY, and the independent sector. Certain concentrations now come into focus for specific types of institutions.

Tuition and fees as a percentage of revenues from traditional educational sources varied widely between and within the sectors. In the proprietary sector, they constituted 99.2% of such revenue. Within the independent sector, they were a major source of revenue in its two-year schools (77.2%), college complexes (77.1%), colleges (75.1%), specialized colleges (64.0%), nursing schools (60.2%), engineering and technical schools (60.1%), and universities (57.6%), and a smaller source of revenue in its multiversities (39.8%), seminaries (21.0%), and health science centers (11.0%). Within SUNY, the range among institutions was from 30.9% in its community colleges to 1.9% in its statutory colleges. Within CUNY, the range was from 29.8% in its senior colleges to 16.2% in its Graduate Center.

As might be expected, state and local tax-levy appropriations constitute the major source of operating income in the public institutions. In comparison, appropriations yield a very small or non-existent source of income for the other sectors. In the proprietary sector they were zero. Within the independent sector, they ranged from zero in its seminaries and nursing schools to 6.0% in its specialized colleges. Within SUNY, they were a major source of revenue in its specialized colleges (73.6%), statutory colleges (71.8%), university colleges (68.4%), agricultural and technical colleges (67.1%), health science centers (66.5%), university centers (65.1%), and community colleges (64.1%), and a smaller source of revenue in its central administration and university-wide programs (46.6%). Within CUNY, they were a major source of revenue in its central administration (100.0%), Graduate Center (80.4%), community colleges (66.5%), and senior colleges (63.8%).

Federal grants and contracts are important sources of revenue in New York State's health science centers, research and technological institutions, particularly in the independent sector. These sources provided substantial support to the independent health science centers (42.0%), less to its multiversities (28.3%), engineering and technical schools (17.3%), universities (16.7%), and specialized colleges (12.2%), and even less to the rest, with the least to its seminaries (0.5%).

---

[4]Tables C and D (appended in yellow) provide amounts and percents, respectively, of all sources of revenue; that is, they include sales and services of educational activities, auxiliary enterprises, and hospitals, and revenue obtained from independent operations and other sources. Table 1 does not.

[5]The list of institutions by category is included in the appendix.

Within SUNY, they provided substantial support to its central administration and university-wide programs (36.1%), less to its university centers (12.0%), and health science centers (10.9%), and even less to the rest, with the least to its community colleges (3.3%). Within CUNY, federal grants accounted for 4.0% of the revenue to its community colleges, 4.0% to its senior colleges, 1.6% to its Graduate Center, and nothing to its central administration. They provided near zero support to the proprietary sector.

Private philanthropy is the oldest source of support of higher education, particularly for independent institutions. Private gifts, grants and contracts provided substantial support to the seminaries (53.6%) in the independent sector, less to its nursing schools (24.2%), health science centers (16.8%), multiversities (12.3%) and specialized colleges (11.7%), ranging down to its college complexes (8.0%) and universities (7.9%). Within SUNY, they accounted for 15.7% of the revenue to its health science centers, with the remainder ranging from 6.5% for its central administration and university-wide programs to 0.2% for its community colleges. Within CUNY, the range of support was from 1.3% for its Graduate Center to 0.3% for its community colleges and zero for its central administration. The figure for the proprietary sector was zero.

Endowment, which accrues from investment of gifts and bequeathed properties, accounted for substantial support of seminaries (24.9%) within the independent sector, less in its multiversities (10.1%) and health science centers (9.9%), ranging down to under one percent in its universities, colleges, and nursing schools. Only 20 of 130 institutions in the independent sector accounted for approximately 90% of the entire sector's endowment income; endowment revenues are not a significant source of income for the overwhelming majority of independent institutions. SUNY, CUNY, and the proprietary sector derived either negligible or no support from endowment funds.

By More Comparable Types of Institutions

The sectors include very different kinds of institutions whose sources of revenue, as we have seen, vary greatly. Hence, comparisons are rendered difficult. Table 2 (appended in green) contrasts kinds of institutions which, though far from identical, are more comparable than the rest. Together, these institutions include two-thirds of all full-time equivalent students in postsecondary institutions in New York State.[6] The sources of revenues and expenditures for comparable institutions are summarized graphically in Charts III and IV.

---

[6]These categories were superimposed on the existing New York State Education Department taxonomy of institutions. While not entirely homogeneous, these categories render a useful device for exclusion of special mission institutions, hospital operations and extensively sponsored research. Each of these activities clearly result in concentrations of revenue and/or expenditures atypical of a majority of institutions in a sector.

The abridged sectors as described, represent 55% of the independent sector FTEs, 98% of CUNY's senior and graduate enrollment, and 51% of SUNY's total FTE enrollment at four-year institutions.

The category of "more comparable institutions" omits institutions with specialized missions, hospital operations, or extensive sponsored research. Excluded are the university centers, health science centers, statutory colleges, agricultural and technical colleges, and specialized colleges of SUNY; the Graduate Center of CUNY; the multiversit health science centers, specialized colleges, engineering and technical schools, seminaries, two-year schools, and nursing schools of the independent sector; and the institutions of the proprietary sector.

In the two left-hand columns of Table 2, the community colleges of SUNY and CUNY are compared with regard to traditional sources of revenue. The proportions are virtually the same except for tax-levy funding: in FY 1976-77, SUNY community colleges derived a greater proportion of their revenue from state appropriations than did CUNY community colleges (36.0% vs. 33.5%); however, SUNY community colleges derived a smaller proportion of their revenue from local appropriations than did CUNY community colleges (28.1% vs. 33.1%).

The three right-hand columns of Table 2 contrast SUNY university colleges, CUNY senior colleges, and the universities, college complexes, and colleges of the independent sector. The institutions of the independent sector derived 68.4% of their support from tuition and fees, over twice that of CUNY (29.8%) and nearly three times that of SUNY (23.4%).

State and local tax-levy funding accounted for 4.9% of the revenue to the more comparable independent institutions; the CUNY proportion was twelve times greater (63.8%) and the SUNY proportion was over thirteen times (68.4%) that figure.

The institutions of the independent sector derived more of their support than did the CUNY and SUNY institutions from government grants and contracts (14.5% vs. 4.1% and 6.7%), private gifts, grants and contracts (8.1% vs. .5% and 1.5%), and endowment income (2.5% vs. 0.04% and 0.0%).

II. EXPENDITURES AND MANDATORY TRANSFERS

Expenditures by postsecondary educational institutions involved a variety of functions. Some of these were related to the institutions' teaching missions:

- instruction (including academic and occupational instruction in regular and special sessions, community and adult education, remedial and tutorial instruction, credit and non-credit activities);
- academic support (such as libraries, museums, audio-visual services, computing support, academic administration and personnel, course and curriculum development);
- student services (including admissions, registrar, and student guidance, counseling, financial aid, and health service activities);
- institutional support (such as non-academic administrative services, executive direction and planning, legal and fiscal operations, and community relations);
- plan operation and maintenance.

In addition to the teaching-related functions cited above, there were expenditures related to other aspects of the institutions's educational mission:

- research (either commissioned by an outside agency or separately budgeted by an organizational unit within the institution);
- public service (including community and cooperative extension services);
- scholarships and fellowships (grants and stipends to persons enrolled in formal coursework with recipients selected by the institution);
- educational and general mandatory transfers (which fulfill a binding legal obligation, such as debt service).

There were auxiliary enterprises and independent operations, as well:

housing, food service, and other auxiliary enterprises (including residence halls, college stores, and intercollegiate athletics);

hospitals;

other independent operations.

The expenditures by purpose for the various sectors and types of institutions are compared in this section. Since expenditures tend to reflect activities and goals, the presentation suggests the role each sector plays in providing higher educational services in New York State.

By Sectors

In Table E (appended in yellow), the postsecondary institutional expenditures and mandatory transfers for fiscal years 1974-75, 1975-76, and 1976-77 are provided by function for SUNY, CUNY, and the independent and proprietary sectors.[7] Before looking at trends in expenditures in the various sectors, a brief synopsis of what was happening to statewide enrollments and to appropriations is in order. Total enrollments were up 2%, or 17,000 FTE students, between Fall 1974 and Fall 1976. Not all the sectors experienced enrollment growth. In response to the fiscal constraints facing the City of New York in 1975 and 1976, CUNY was charging undergraduate tuition for the first time. Full- and part-time enrollments fell 53,000 students (-21%) between Fall 1974 and Fall 1976. At the same time, City funding was reduced markedly. In contrast, both SUNY and independent institutions experienced growth both in enrollment and state support. All sectors benfitted from the indirect financial support deriving from the state's growing Tuition Assistance Program which provides student financial aid based upon need.

Total expenditures for the three sectors between 1974-75 and 1976-77 reflect the changing structure of higher education financing and student attendance in this period. Between FY 1974-75 and FY 1976-77, total expenditures and mandatory transfers increased at SUNY from $1,134 million to $1,344 million, in the independent sector from $2,005 million to $2,311 million, and in the proprietary sector from $19 million to $30 million; however, they decreased at CUNY from $630 million to $542 million.

---

[7] In Table M (appended in yellow), the postsecondary institutional expenditures and mandatory transfers for FY 1974-75, 1975-76, and 1976-77 are provided by region of the state.

A more detailed financial analysis might yield patterns of financial growth or decline between the three years. However, the focus of this report is on the comparison of the relative proportions of expenditures by function in each of the sectors.

Table F indicates what the colleges and universities spent by function as percentages of total expenditures and mandatory transfers. In FY 1976-77, instruction accounted for most of the total at CUNY (56.3%), with smaller proportions indicated for SUNY (37.3%), and the independent sector (28.9%) and the proprietary sector (35.2%). When instruction was combined with other functions -- academic support, student services, institutional support, and plant operation and maintenance -- to form a "teaching-related" subtotal -- the proprietary sector and CUNY showed the highest proportionate expenditures (95.4% and 99.5%), followed by SUNY (67.3%) and the independent sector (56.1%).

Research accounted for a sizable proportion of the total expenditures and mandatory transfers in the independent sector (11.9% in FY 1976-77), largely concentrated in its multiversities (see Tables G and H, appended in yellow). SUNY had half that (5.9%), CUNY even less (under 0.1%), with nothing in the proprietary sector.

CUNY and the proprietary sector spent proportionately little on auxiliary operations (e.g., housing, food services) and independent operations (e.g., hospitals). The larger proportions spent by SUNY and the independent sector were concentrated in the health science centers and, in the latter case, its multiversities (see Tables G and H).

By Types of Institutions

In Table 3 the education and general expenditures and mandatory transfers of postsecondary institutions in FY 1976-77 are provided in percentages for each kind of institution by function and sector.

Instruction as a percentage of educational and general expenditures and mandatory transfers varied widely between and within the sectors. The figure was 36.1% in the proprietary sector. Within the independent sector, the proportions ranged from 44.9% in its nursing schools and 41.8% in its engineering and technical schools to 24.8% in its seminaries and 19.9% in its health science centers. The range was wide within

SUNY -- from 54.2% in its health science centers and 51.4% in its community colleges to 23.4% in its statutory colleges, and zero in its central administration and university-wide programs. The range was narrower within CUNY: 54.2% in its sernior colleges, 56.5% in its Graduate Center, and 51.2% in its community colleges.

The combining of instruction with certain other functions to form a "teaching-related" subtotal also resulted in a wide variation between and within the sectors. The figure was 97.7% for teaching-related functions in the proprietary sector. Within the independent sector, the proportions ranged from 94.5% in its nursing schools to 42.8% in its health science centers. The range within SUNY was wide from 96.8% in its community colleges to 50.7% in its statutory colleges. Within CUNY the percentages were 82.8% in its community colleges, 87.9% in its Graduate Center and 82.8% in its senior colleges.

Research as a proportion of education and general expenditures and mandatory transfers within the independent sector was highest in its health science centers (36.5%) and multiversities (23.4%), with the range for the remaining categories of institutions from 8.3% in its engineering and technical schools to zero in its nursing schools. Within SUNY, the research proportion was highest in its statutory colleges (30.9%), with the range for the remaining categories from 13.9% in its health science centers to 0.5% in its agricultural and technical colleges. The research proportion at CUNY was near zero and, in the proprietary sector, it was zero.

By More Comparable Types of Institutions

The kinds of institutions included in Table 3 are not comparable. Table 4 considers expenditures by purpose at the more comprable institutions described previously in the section on institutional revenues.

In the two left-hand columns, the community colleges of SUNY and CUNY are contrasted. The differences were small; the CUNY institutions spent proportionately somewhat more for instruction and somewhat less for academic and institutional support and for student services than did the SUNY institutions.

In the three right-hand columns, SUNY university colleges, CUNY senior colleges, and the universities, college complexes, and colleges of the independent sector are contrasted. The CUNY institutions spent proportionately more on instruction (54.2%) than did the SUNY (42.2%) and independent institutions (37.1%). The independent institutions spent proportionately more on research (3.8%), public service (5.8%), and scholarships and fellowships (10.2%) than did SUNY (1.0%, 1.4%, 3.6%, respectively) and CUNY (0.1%, 1.8%, and 7.6%, respectively).

III. COMPARABLE MEASURES

The full-time equivalent (FTE) student enrollments[8] in post-secondary institutions in Fall 1974, 1975, and 1976 are shown by sector and type of institution in Table 1. Between 1974 and 1976, the number of FTE students in postsecondary institutions in New York State rose from 696,451 to 713,519. FTE students in SUNY grew from 249,985 to 264,592 (or from 35.9% of the state's postsecondary enrollment to 37.1%). In the independent sector, enrollment increased from 261,235 to 284,853 (or from 37.5% to 39.9%); and in the proprietary sector, enrollment rose from 9,732 to 15,962 (or from 1.4% to 2.2%). However, FTE students in CUNY declined from 175,499 to 148,111 (or from 25.2% to 20.8%).

Though most categories of institutions within SUNY showed a slight increase in FTE students from 1974 to 1976, its agricultural and technical colleges and its university colleges experienced proportionate declined (i.e., their share of the state's FTE student enrollment diminished). Its health science centers, specialized colleges, and statutory colleges remained about the same proportionately. Though most kinds of institutions with the independent sector exhibited some growth, its multiversities experienced a proportionate decline and its specialized colleges and seminaries remained about the same proportionately.

The enrollment decline between 1974 and 1976 within CUNY was largest in its senior colleges (115,667 FTE students to 90,534, with their share of state enrollment falling from 16.6% to 12.7%), less at its community colleges (57,414 to 55,418 or 8.2% to 7.8%), and least at its Graduate Center (2,419 to 2,159 or 0.4% to 0.3%).

Revenues per FTE Student

In Table 5 the revenues from tradiational educational sources per FTE student in 1976-77 are provided for each kind of institution with SUNY, CUNY, and the independent sector. The average revenues per FTE

---

[8] Full-time equivalent student enrollment includes all full-time students and one-third of part-time students.

student for postsecondary institutions in New York State was $4,967. By sector, the figures were: SUNY, $4,438; CUNY, $3,623; independent sector, $6,316; and proprietary sector, $2,043. However, the amounts varied widely within the sectors and among the more comparable institutions.

Within SUNY traditional educational revenues per FTE student were $57,674 in its health science centers, $10,866 in its statutory colleges, $8,005 in its specialized colleges, less in its other institutions, with the least, $2,356, in its community colleges. Within CUNY the figures ranged from $7,860 in its Graduate Center, to $3,624 in its senior colleges, to $3,265 in its community colleges. In the independent sector, the amounts per FTE student were $33,133 in its health science centers, $10,604 in its multiversities, $9,020 in its seminaries, and less in its other institutions, with the least, $2,201 in its nursing schools.

Table 5 also displays specific sources of revenue per FTE student. In FY 1976-77 the figure for tuition and fees per FTE student was $1,857 statewide. It was $3,232 in the independent sector, $2,026 in the proprietary sector, $1,022 at CUNY, and $833 at SUNY. Within the independent sector the amounts ranged from $4,222 in its multiversities to $1,326 in its nursing schools. The variation was narrower within CUNY from $1,275 in its Graduate Center to $920 in its community colleges, and within SUNY from $1,086 in its health science centers to $203 in its statutory colleges.

The amount of state government appropriations per FTE student was $1,319 statewide. It was $2,676 at SUNY, $1,043 at CUNY, $277 in the independent sector, and zero in the proprietary sector. Within SUNY the amounts ranged from $38,828 in its health science centers to $848 in its community colleges. Within CUNY the variation was from $3,160 in its Graduate Center to $1,093 in its community colleges. The range in the independent sector was from $1,428 in its health science centers to zero in its nursing schools and seminaries.

The amount of local government appropriation per FTE student was $349 statewide. It was $1,208 at CUNY, $262 at SUNY, $3 in the independent sector, and zero in the proprietary sector. Within CUNY the range was from $3,049 in its Graduate Center to $914 in its community colleges. Within SUNY the figure was $663 in its community colleges and zero for the rest. Within the independent sector the amounts ranged from $146 in its health science centers to zero for nearly all the rest.

In Table 6 traditional educational revenues per FTE student are provided for institutions of greater comparability. The left-hand columns contrast SUNY and CUNY community colleges; the CUNY community colleges had higher amounts per FTE student of educational revenues in

general than did the SUNY community colleges ($3,265 vs. $2,356). Specifically, CUNY institutions had higher figures for tuition and fees ($920 vs. $728), higher state government appropriations ($1,093 vs. $848), and higher local government appropriations ($1,079 vs. $663).

The right-hand columns of Table 6 contrast SUNY, CUNY and Independent comparable institutions. Tuition and fees per student were higher at comparable independent institutions than at SUNY and CUNY ($4,397 vs. $3,885 and $3,649). Likewise the independent sector's grants and contracts per student were higher than SUNY and CUNY's ($913 vs. $259 and $149). Revenues from private gifts and grants and endowment income follow the same pattern: (Private gifts -- independent, $358; SUNY, $60; CUNY, $16. Endowment income -- independent, $110, SUNY, $0; CUNY, $2). SUNY had the highest figure involving state government appropriations, in contrast to CUNY and the independent sector ($2,656 vs. $1,150 and $217), and CUNY had the highest figure concerning local government appropriations, in contrast to SUNY and the independent sector ($1,162 vs. zero and near zero).

Expenditures and Mandatory Transfers per FTE Student

In Table 7 the educational and general expenditures and mandatory transfers per FTE student in FY 1976-77 are provided for each type of institution within SUNY, CUNY, and the independent sector. The average figure for postsecondary institutions in New York State was $5,004. By sector the average figures were: SUNY, $4,384; CUNY, $3,658; independent sector, $6,649; and proprietary sector, $1,829.

However, in discussion amounts per FTE student it appears more appropriate to focus upon teaching-related expenditures -- those educational and general costs that affect students the most. As is indicated in Table 7, in FY 1976-77 the statewide amount was $3,753. The figures by sector were: SUNY, $3,418; CUNY, $3,033; independent sector, $4,550; and proprietary sector, $1,788.

The amount varied widely within the sectors. Within SUNY teaching-related expenditures per FTE student included $23,233 in its health science centers, with the remaining categories ranging from $6,443 in its statutory colleges to $2,336 in its community colleges. The figures for CUNY were $6,913 in its Graduate Center, $3,002 in its senior colleges, and $2,710 in its community colleges. The independent sector included $16,650 in its health science centers with the remaining institutions ranging from $7,759 in its seminaries to $2,688 in its colleges.

The amount of instruction expenditures per FTE student may be of special concern. Statewide the average amount in FY 1976-77 was $2,047. By sector the figures were: SUNY, $1,895; CUNY, $1,893; the independent sector, $2,346; and the proprietary sector, $660.

Within the sectors the figures varied. Within SUNY the instruction expenditures per FTE student included $16,716 in its health science center with the remaining categories ranging from $2,978 in its statutory colleges to $1,241 in its community colleges. The figures for CUNY were $4,447 in its Graduate Center, $1,965 in its senior colleges, and $1,675 in its community colleges. The independent sector included $7,766 in its health science centers with the remaining institutions ranging from $4,189 in its multiversities to $1,135 in its colleges.

In Table 8 the figures discussed above are provided for institutions of greater comparability. The left-hand columns contrast SUNY and CUNY community colleges: the CUNY institutions had higher amounts of educational and general expenditures and mandatory transfer per FTE student than did the SUNY institutions, ($3,275 vs. $2,415); teaching-related expenditures, ($2,710 vs. $2,336); instruction expenditures ($1,675 vs. $1,241).

The right-hand comumns of Table 8 contrast SUNY university colleges, CUNY senior colleges, and the universities, college complexes, and colleges of the independent sector. The independent institutions, in contrast to the SUNY and CUNY institutions, had the highest amount per FTE student of educational and general expenditures and mandatory transfers ($4,400 vs. $3,984 and $3,626) and of teaching-related expenditures ($3,383 vs. $3,027 and $3,002). However, the CUNY senior colleges had the highest amount per FTE student of instruction expenditures, in contrast to the SUNY and independent institutions ($1,965 vs. $1,681 and $1,965).

Revenue Expenditure Ratios

In Table 9 revenue expenditure ratios are provided for institutions of greater comparability. A ratio of .667 indicates that for every $2 received from a specific revenue source, $3 were spent on certain expenditure functions.

It may be noted from the left-hand columns that the SUNY community colleges had ratios which were higher than those of the CUNY community colleges for (a) tuition and fees to educational and general expenditures and mandatory transfers (.301 vs. .281), (b) tuition and fees to teaching-related expenditures (.339 vs. .312), and (c) state and local government appropriations to teaching-related expenditures (.679 vs. .647). However, CUNY and SUNY institutions had about the same ratio for state and local government appropriations to educational and general expenditures and mandatory transfers (.625 vs. .626).

According to the data in the right-hand columns, the institutions of the independent sector (universities, college complexes, and colleges) had the highest ratios of (a) tuition and fees to educational and gneral expenditures and mandatory transfers (.684 vs. .322 for CUNY senior colleges and .228 for SUNY university colleges) and (b) tuition and fees to teaching-related expenditures (.889 vs. .360 and .301), and the lowest ratios of [1] state and local government appropriations to educational and general expenditures and mandatory transfers (.649 vs. .608 and .668), and [2] state and local government appropriations to teaching-related expenditures (.604 vs. .678 and .878).

IV. TAX-LEVY APPROPRIATIONS: DIRECT AND INDIRECT

The HEGIS categories exclude data involving the public funding of indirect aid to institutions. For example, the indirect funding involved in state and local governmental assistance to students (TAP grants, CAP grants, Regents scholarships and awards, tuition waivers, etc.) is not included in the HEGIS-derived statistics as state and local appropriations but as tuition and fees. To obtain a more accurate estimation of tax-levy support of postsecondary education, Table 10 includes other kinds of public funding in addition to direct state and local government appropriations to the institutions.

In FY 1976-77, the total direct and indirect state and local government financial support per FTE student varied between the sectors.[9] Within SUNY the amount in its community colleges was $1,993 and in its other institutions $4,175. Within CUNY the amount in its community colleges was $2,529, and in its other institutions, $2,945. The corresponding figure for the independent sector was $604, and for the proprietary sector, it was $857.

---

[9]Extensive research and analysis will be necessary in order to measure accurately tax-levy support per degree awarded. A gross comparative picture may be obtained from the crude measure dividing the state and local government financial support (see Table 10) by the number of degrees awarded in 1976-77. This calculation produces the following amounts: SUNY community colleges, $8,711 per degree (for 23,944 degrees); CUNY community colleges, $15,099 per degree (for 9,282 degrees); SUNY other institutions, $15,324 (for 43,578 degrees); CUNY other institutions, $12,697 (for 21,497 degrees); independent institutions, $2,153 (for 79,990 degrees); and proprietary institutions, $5,435 (for 2,507 degrees). Caution is advised in utilizing these gross figures.

APPENDED TABLES

APPENDED TABLES

Tables A - M

Charts I - II

TABLE A: CURRENT FUND REVENUES, BY SOURCE AND BY SECTOR, FOR FISCAL YEARS 1974-75, 1975-76, AND 1976-77

CURRENT FUND REVENUES
(in thousands)

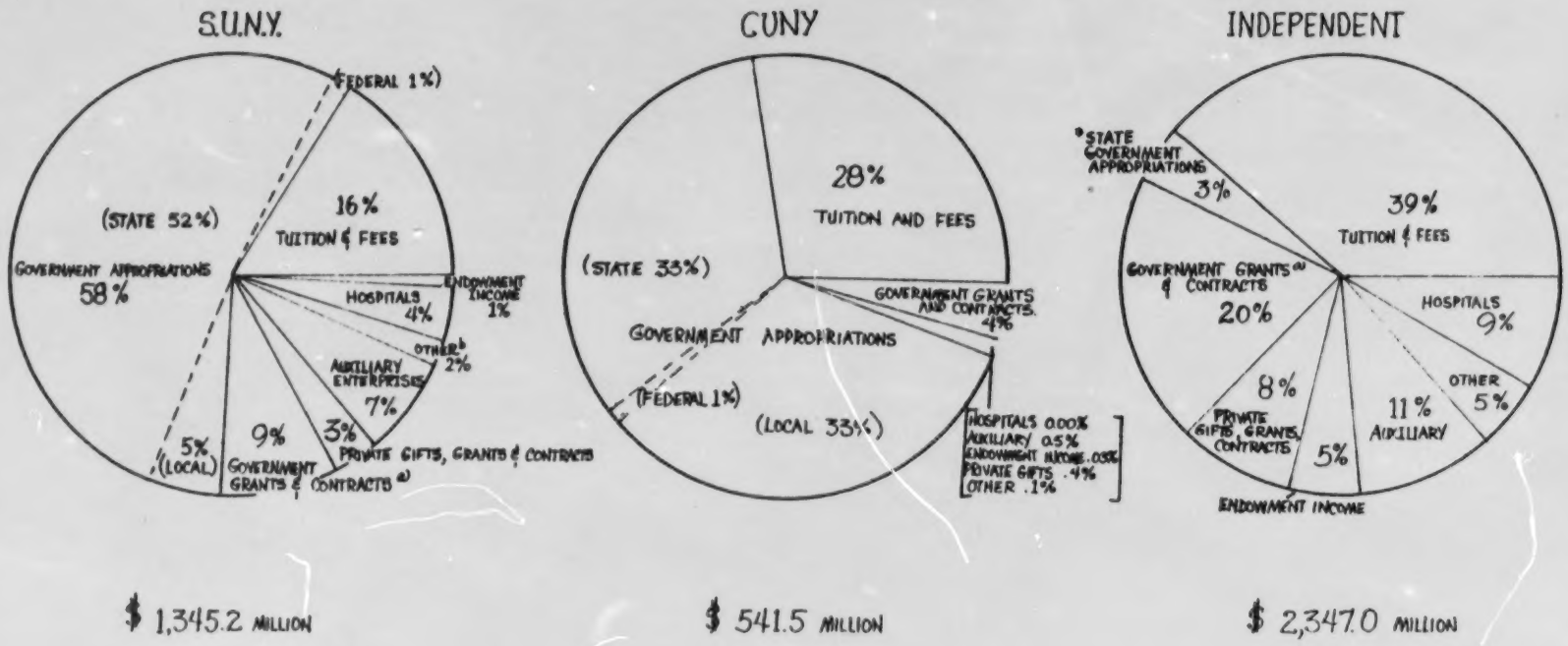
	SUNY			CUNY			Independent			Proprietary		
	FY 1974-75	FY 1975-76	FY 1976-77	FY 1974-75	FY 1975-76	FY 1976-77	FY 1974-75	FY 1975-76	FY 1976-77	FY 1974-75	FY 1975-76	FY 1976-77
SOURCE												
Tuition and Fees	$ 186,225	$ 200,990	$ 220,424	$ 56,951	$ 71,493	$ 151,437	$ 731,630	$ 829,217	$ 920,565	$ 17,660	$ 23,637	$ 32,345
Government Appropriations												
Federal	10,062	10,666	7,156	5,736	9,434	7,218	27,261	9,469	7,952	0	0	0
State	608,369	738,525	707,992	244,396	215,439	176,533	71,318	72,642	78,849	50	0	0
Local	61,632	66,758	69,380	274,702	238,957	178,892	488	904	753	0	0	0
Government Grants & Contracts												
Federal	73,567	83,611	90,717	28,645	36,215	20,422	293,501	344,640	363,691	95	68	6
State	22,524	21,277	21,594	2,995	3,476	363	18,046	21,137	19,522	95	30	260
Local	11,471	11,044	8,168	8,119	8,700	608	67,412	92,315	84,427	0	0	0
Pvt Gifts, Grants & Contracts	29,400	36,951	42,418	4,922	4,671	2,248	172,679	197,673	200,495	0	0	2
Endowment Income	2,774	2,351	6,322	1,050	993	147	103,879	107,344	122,830	0	0	0
Sales and Service									39*			
Educational Activities	4,868	5,031	2,545	0	0	67	15,824	19,318	20,329	24	50	246
Housing	40,305	44,142	48,526	1	0	0	76,091	84,051	92,405	322	170	49
Food	31,036	34,055	34,791	1,207	1,250	2,572	53,993	59,136	64,572	183	56	32
Other Auxiliary Enterprises	4,670	4,052	4,007	3,210	3,050		71,238	75,607	75,150	439	692	814
Hospitals	41,073	50,664	52,792	0	0	0	209,954	204,638	208,618	0	0	0
Other Sources	24,956	24,983	28,393	1,128	1,209	793	72,678	65,124	72,113	1,063	1,507	1,571
Independent Operations	0	0	0	0	0	0	10,757	11,326	14 699	7	10	17
Total Current Fund Revenues	$1,152,931	$1,335,101	$1,345,225	$ 633,062	$ 594,886	$ 541,500	$1,996,749	$2,194,541	$2,347,009	$ 19,938	$ 26,220	$ 35,342

*In FY 1976-77, some seminaries reported a combined figure for Sales and Services of Auxiliary Enterprises.

SOURCE: NYSED, Postsecondary Information Systems (NEDS)

CHART I

TOTAL CURRENT FUND REVENUES BY SOURCE, S.U.N.Y., C.U.N.Y., AND INDEPENDENT INSTITUTIONS, F.Y. 1976-77



[a] SEE DETAIL FOR SOURCE

[b] "OTHER" INCLUDES OTHER SOURCES AND INDEPENDENT OPERATIONS.

* FEDERAL AND LOCAL LESS THAN 1%

TABLE B: PERCENTAGE DISTRIBUTION OF CURRENT FUND REVENUES, BY SOURCE AND BY SECTOR, FOR FISCAL YEARS 1974-75, 1975-76, AND 1976-77

CURRENT FUND REVENUES
(in thousands)

	SUNY			CUNY			Independent			Proprietary		
	FY 1974-75	FY 1975-76	FY 1976-77	FY 1974-75	FY 1975-76	FY 1976-77	FY 1974-75	FY 1975-76	FY 1976-77	FY 1974-75	FY 1975-76	FY 1976-77
SOURCE												
Tuition and Fees	16.15	15.05	16.39	9.00	12.02	27.97	36.64	37.79	39.22	88.57	90.15	91.52
Government Appropriations												
Federal	0.87	0.80	0.53	0.91	1.59	1.33	1.37	0.43	0.34	0.00	0.00	0.00
State	52.77	55.32	52.63	38.61	36.22	32.60	3.57	3.31	3.36	0.25	0.00	0.00
Local	5.35	5.00	5.16	43.39	40.17	33.04	0.02	0.04	0.03	0.00	0.00	0.00
Government Grants & Contracts												
Federal	6.38	6.26	6.74	4.52	6.09	3.77	14.70	15.70	15.50	0.47	0.26	0.02
State	1.95	1.59	1.61	.47	.58	0.10	0.90	0.96	0.83	0.47	0.11	0.73
Local	0.99	0.83	0.61	1.28	1.46	0.11	3.38	4.21	3.60	0.00	0.00	0.00
Pvt Gifts, Grants & Contracts	2.55	2.77	3.15	0.78	0.79	0.42	8.65	9.01	8.54	0.00	0.00	0.01
Endowment Income	0.24	0.18	0.47	0.17	0.17	0.03	5.20	4.89	5.23	0.00	0.00	0.00
Sales and Service									0.15*			
Educational Activities	0.42	0.38	0.19	0.00	0.00	0.01	0.79	0.88	0.87	0.12	0.19	0.70
Housing	3.50	3.31	3.61	0.00	0.00	0.00	3.81	3.83	3.94	1.61	0.65	0.14
Food	2.69	2.55	2.39	0.19	0.21	0.42	2.70	2.69	2.75	0.92	0.21	0.09
Other Auxiliary Enterprises	0.41	0.30	0.30	0.50	0.50		3.57	3.45	3.20	2.20	2.64	2.30
Hospitals	3.56	3.79	3.92	0.00	0.00	0.00	10.51	9.32	8.89	0.00	0.00	0.00
Other Sources	2.16	1.87	2.11	0.18	0.20	0.15	3.64	2.97	3.07	5.33	5.75	4.44
Independent Operations	0.00	0.00	0.00	0.00	0.00	0.00	0.54	0.52	0.63	0.04	0.04	0.05
Total Current Fund Revenues	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

*In FY 1976-77, some seminaries reported a combined figure for Sales and Services of Auxiliary Enterprises.

SOURCE: NYSED, Postsecondary Information Systems (NEDS)

TABLE C: CURRENT FUND REVENUES, BY SOURCE, SECTOR AND TYPE OF INSTITUTION, FOR FISCAL YEAR 1976-77

(continued)

CURRENT FUND REVENUES
(in thousands)

	SUNY								CUNY			
	Cent Admin & U-wide Prog	University Centers*	University Colleges	Health Sci Centers*	Spec'ised Colleges	Statutory Colleges	Ag/Tech Colleges	Community Colleges	Central Admin	Graduate Center	Senior Colleges	Community Colleges
SOURCE												
Tuition and Fees	$ 1,704	$ 53,065	$ 63,555	$ 4,131	$ 2,823	$ 1,433	$ 17,561	$ 76,153	$ 0	$ 2,752	$ 97,710	$ 50,975
Government Appropriations												
Federal	0	0	0	0	0	6,487	0	670	0	9	5,904	1,305
State	9,853	213,156	185,424	87,694	18,245	55,144	49,718	88,759	5,041	6,822	104,124	60,546
Local	0	0	0	0	0	0	0	69,380	7,048	6,823	105,206	59,815
Government Grants & Contracts												
Federal	7,628	39,268	10,822	14,368	1,996	5,121	3,304	8,210	0	277	12,982	7,163
State	494	6,613	5,829	466	392	2,536	3,130	2,135	0	57	278	228
Local	85	1,150	1,429	4,579	37	0	54	835	0	4	276	328
Pvt Gifts, Grants & Contracts	1,382	11,316	4,162	20,720	1,307	2,640	291	400	0	225	1,463	560
Endowment Income	2	2,838	0	#	0	3,482	0	#	0	0	146	1
Sales and Services												
Educational Activities	0	0	4	27	7	1,621	583	304	0	0	67	0
Housing	1,537	15,336	23,181	765	681	0	7,027	0	0	0	0	0
Food	0	7,372	18,392	0	817	0	6,963	1,247	0	16	2,499	57
Other Auxiliary Enterprises	0	0	0	0	0	0	0	4,007				
Hospitals	0	0	0	31,923	869	0	0	0	0	0	0	0
Other Sources	8,000	1,329	521	400	173	8,051	264	9,647	66	5	601	121
Independent Operations	0	0	0	0	0	0	0	0	0	0	0	0
Total Current Fund Revenues	$ 30,693	$351,642	$313,317	$185,073	$ 27,346	$ 86,515	$ 88,894	$261,745	$ 12,155	$ 16,990	$331,256	$181,099

#Less than 1,000.
*Health Science Centers in Stony Brook and Buffalo are included under "University Centers."

SOURCE: NYSED, Postsecondary Information Systems (HEDS)

TABLE C: (continued) CURRENT FUND REVENUES, BY SOURCE, SECTOR, AND TYPE OF INSTITUTION, FOR FISCAL YEAR 1976-77

CURRENT FUND REVENUES
(in thousands)

	Independent										Proprietary
	Multi-versities	Univer-sities	College Complexes	Colleges	Spec'ized Colleges	Eng/Tech Schools	Seminaries	Health Sci Centers	Nursing Schools	Two-Year Schools	Total Proprietary
SOURCE											
Tuition and Fees	$278,098	$168,896	$205,760	$ 93,696	$ 34,882	$ 94,749	$ 4,341	$ 16,687	$ 613	$ 22,841	$ 32,345
Government Appropriations											
Federal	2,006	0	1,755	2,347	0	0	0	1,604	57	183	0
State	27,087	13,925	12,864	6,959	3,263	7,678	0	6,572	0	501	0
Local	70	0	13	0	0	0	0	671	0	0	0
Government Grants & Contracts											
Federal	197,947	48,831	10,039	6,230	6,619	27,259	112	63,950	93	2,613	6
State	4,676	5,474	1,603	2,831	311	1,859	0	2,469	0	301	260
Local	32,130	30,127	171	314	310	1,633	0	19,742	0	0	0
Pvt Gifts, Grants & Contracts	85,839	23,101	21,230	11,348	6,378	12,957	11,089	25,652	247	2,653	2
Endowment Income	70,610	2,667	13,541	984	2,703	11,551	5,159	15,096	9	510	0
Sales and Services							39*				
Educational Activities	11,497	5,248	1,066	333	148	810	359	30	0	638	246
Housing	29,174	9,094	24,446	9,219	1,056	9,792	1,673	6,302	7	1,642	49
Food	19,89	2,918	21,421	10,180	468	6,501	807	461	0	1,918	32
Other Auxiliary Enterprises	36,358	5,752	12,118	4,243	3,597	7,355	596	3,171	0	1,958	814
Hospitals	158,156	0	0	0	0	0	0	50,032	430	0	0
Other Sources	17,354	6,754	8,220	4,769	1,581	4,212	1,196	27,420	34	572	1,571
Independent Operations	13,979	0	18	271	64	0	12	0	0	355	17
Total Current Fund Revenues	$984,878	$322,785	$334,266	$153,726	$ 61,381	$186,357	$ 25,582	$239,858	$ 1,490	$ 36,685	$ 35,342

*In FY 1976-77, some seminaries reported a combined figure for Sales and Services of Auxiliary Enterprises.

SOURCE: NYSED, Postsecondary Information Systems (HEDS)

TABLE D: PERCENTAGE DISTRIBUTION OF CURRENT FUND REVENUES, BY SOURCE, SECTOR, AND TYPE OF INSTITUTION, FOR FISCAL YEAR 1976-77

(continued)

CURRENT FUND REVENUES
(in percents)

	SUNY								CUNY			
	Cent Admin & U-wide Prog	University Centers*	University Colleges	Health Sci Centers*	Spec'ized Colleges	Statutory Colleges	Ag/Tech Colleges	Community Colleges	Central Admin	Graduate Center	Senior Colleges	Community Colleges
SOURCE												
Tuition and Fees	5.55	15.09	20.28	2.23	10.32	1.66	19.76	29.09	0.00	16.20	29.50	28.15
Government Appropriations												
Federal	0.00	0.00	0.00	0.00	0.00	7.50	0.00	0.26	0.00	0.05	1.78	0.72
State	32.10	60.62	59.18	47.38	66.72	63.74	55.93	33.91	41.47	40.15	31.43	33.43
Local	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26.51	57.98	40.16	31.76	33.03
Government Grants & Contracts												
Federal	24.85	11.17	3.43	7.76	7.30	5.92	3.72	3.14	0.00	1.63	3.92	3.96
State	1.61	1.88	1.86	0.25	1.43	2.93	3.52	0.82	0.00	.34	0.08	0.13
Local	0.28	0.33	0.46	2.47	0.13	0.00	0.06	0.32	0.00	.02	0.08	0.18
Pvt Gifts, Grants & Contracts	4.50	3.27	1.33	11.20	4.78	3.05	0.33	0.15	0.00	1.32	0.44	0.31
Endowment Income	0.01	0.81	0.00	0.00	0.00	4.03	0.00	0.00	0.00	0.00	0.04	0.00
Sales and Service												
Educational Activities	0.00	0.00	0.00	0.01	0.03	1.87	0.66	0.12	0.00	0.00	0.02	0.00
Housing	5.01	4.36	7.40	0.41	2.49	0.00	7.90	0.00	0.00	0.00	0.00	0.00
Food	0.00	2.10	5.87	0.00	2.99	0.00	7.83	0.48	0.00	0.10	0.78	0.02
Other Auxiliary Enterprises	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.53				
Hospitals	0.00	0.00	0.00	28.06	3.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Sources	26.09	0.38	0.17	0.22	0.63	9.31	0.30	3.69	0.54	0.03	0.18	0.07
Independent Operations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Fund Revenues	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

*Health Science Centers in Stony Brook and Buffalo are included under "University Centers."

SOURCE: NYSED, Postsecondary Information Systems (HEDS)

TABLE D: PERCENTAGE DISTRIBUTION OF CURRENT FUND REVENUES, BY SOURCE, SECTOR, AND TYPE OF INSTITUTION, FOR FISCAL YEAR 1976-77

CURRENT FUND REVENUES
(in percents)

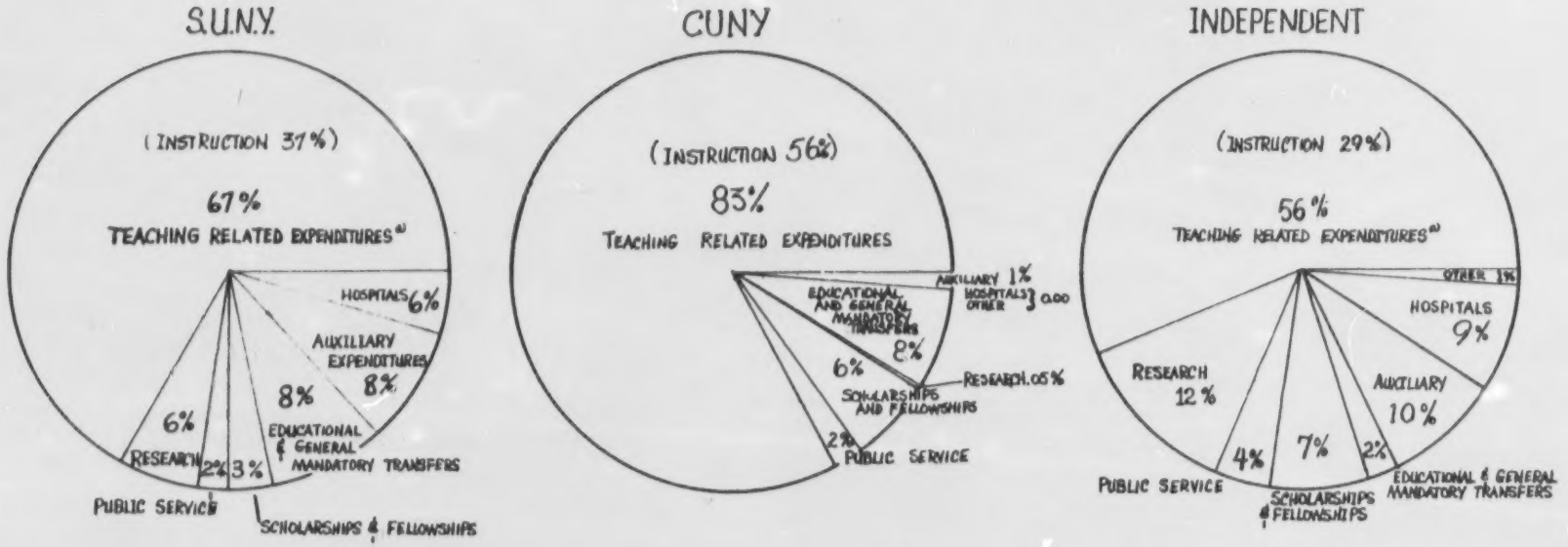
	Independent										Proprietary
	Multi-versities	Univer-sities	College Complexes	Colleges	Spec'ized Colleges	Eng/Tech Schools	Seminaries	Health Sci Centers	Nursing Schools	Two-Year Schools	Total Proprietary
SOURCE											
Tuition and Fees	28.24	52.32	61.56	60.95	56.83	50.84	16.97	6.96	41.17	62.26	91.52
Government Appropriations											
Federal	0.20	0.00	0.53	1.53	0.00	0.00	0.00	0.67	3.84	0.50	0.00
State	2.73	4.31	3.85	4.53	5.32	4.12	0.00	2.74	0.00	1.37	0.00
Local	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.28	0.00	0.00	0.00
Government Grants & Contracts											
Federal	20.10	15.13	3.00	4.05	10.78	14.63	0.44	26.66	6.20	7.12	0.02
State	0.47	1.70	0.48	1.84	0.51	1.00	0.00	1.03	0.00	0.82	0.73
Local	3.26	9.33	0.05	0.20	0.51	0.88	0.00	8.23	0.00	0.00	0.00
Pvt Gifts, Grants & Contracts	8.72	7.16	6.35	7.38	10.39	6.95	43.35	10.69	16.57	7.23	0.01
Endowment Income	7.17	0.83	4.05	0.64	4.40	6.20	20.17	6.29	0.62	1.39	0.00
Sales and Services							0.15*				
Educational Activities	1.17	1.63	0.32	0.22	0.24	0.43	2.18	0.01	0.00	1.74	0.70
Housing	2.96	2.82	7.31	6.00	1.72	5.25	6.54	2.63	0.46	4.48	0.14
Food	2.02	0.90	6.41	6.62	0.76	3.49	3.15	0.19	0.00	5.23	0.09
Other Auxiliary Enterprises	3.69	1.78	3.63	2.76	5.86	3.95	2.33	1.32	0.00	5.34	2.30
Hospitals	16.06	0.00	0.00	0.00	0.00	0.00	0.00	20.86	28.87	0.00	0.00
Other Sources	1.76	2.09	2.46	3.10	2.58	2.26	4.68	11.43	2.26	1.56	4.44
Independent Operations	1.42	0.00	0.01	0.18	0.10	0.00	0.05	0.00	0.00	0.97	0.05
Total Current Fund Revenues	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

*In FY 1976-77, some seminaries reported a combined figure for Sales and Service of Auxiliary Enterprises.

SOURCE: NYSED, Postsecondary Information Systems (HEDS)

CHART II

TOTAL CURRENT FUND EXPENDITURES AND MANDATORY TRANSFERS, S.U.N.Y., C.U.N.Y., AND INDEPENDENT INSTITUTIONS
F.Y. 1976-77



$1.344 BILLION

$ 541.7 MILLION

$ 2.311 BILLION

[a] INCLUDES INSTRUCTION, ACADEMIC SUPPORT, STUDENT SERVICES, INSTITUTIONAL SUPPORT, PLANT OPERATION & MAINTENANCE

SOURCE: NYSED, POSTSECONDARY INFORMATION SYSTEMS.

TABLE 3: CURRENT FUND EXPENDITURES AND MANDATORY TRANSFERS, BY FUNCTION AND SECTOR, FOR FISCAL YEARS 1974-75, 1975-76, AND 1976-77

CURRENT FUND EXPENDITURES AND MANDATORY TRANSFERS
(in thousands)

	SUNY			CUNY			Independent			Proprietary		
	FY 1974-75	FY 1975-76	FY 1976-77	FY 1974-75	FY 1975-76	FY 1976-77	FY 1974-75	FY 1975-76	FY 1976-77	FY 1974-75	FY 1975-76	FY 1976-77
FUNCTION												
a Instruction	$ 389,744	$ 427,803	$ 501,372	$ 324,816	$ 312,397	$ 280,327	$ 565,107	$ 624,085	$ 668,164	$ 7,063	$ 8,123	$ 10,531
b Academic Support	53,038	54,816	73,209	23,224	15,112	15,942	117,841	126,646	139,246	1,460	2,017	1,241
c Student Services	45,177	46,779	52,600	38,440	38,070	25,070	67,805	72,769	85,987	706	2,524	3,258
d Institutional Support	149,138	270,951	141,894	91,628	63,344	78,427	189,841	197,591	213,063	5,594	6,927	9,087
e Plant Operation & Maintenance	113,224	121,353	135,275	54,517	50,289	49,380	157,344	170,535	189,663	2,771	3,571	4,420
Subtotal (a through e): Teaching-Related Expenditures	750,321	921,702	904,350	532,625	479,412	449,146	1,097,938	1,191,626	1,296,123	17,594	23,162	28,537
f Research	70,829	63,528	79,048	31,090	32,299	246	271,906	281,839	274,455	0	0	0
g Public Service	29,512	29,199	30,261	1,180	419	11,703	47,453	79,905	81,802	289	280	275
h Scholarships & Fellowships	35,533	36,822	33,810	35,126	30,637	33,896	120,823	136,880	152,708	225	350	330
i Ed'l & Gen'l Mand Transfers	95,215	92,653	112,446	25,426	42,821	44,022	36,400	35,362	37,501	57	61	57
Total (a through i): Ed'l & Gen'l Exp & Mand Trans	981,410	1,143,904	1,159,913	625,447	585,588	539,013	1,574,520	1,725,612	1,842,589	18,165	23,853	29,199
j Housing	32,394	35,094	39,573	0	0	0	85,609	82,904	81,555	226	190	64
k Food	30,487	34,874	33,895	1,191	1,200	2,722	54,874	58,493	61,892	205	52	24
l Other Auxiliary Enterprises	31,085	31,404	31,530	2,990	3,000		78,605	87,003	96,106	309	451	630
m Hospitals	58,264	34,555	78,698	0	0	0	200,573	194,044	212,088	0	0	0
n Other Independent Operations	0	30,659	0	0	0	0	10,610	11,687	16,816	0	0	0
Total Current Fund Expenditures & Mand Transfers	$1,133,641	$1,310,491	$1,343,612	$ 629,628	$ 589,788	$ 541,735	$2,004,791	$2,159,744	$2,311,047	$ 18,905	$ 24,546	$ 29,917

SOURCE: NYSED, Postsecondary Information Systems (HEDS)

TABLE F: PERCENTAGE DISTRIBUTION OF CURRENT FUND EXPENDITURES AND MANDATORY TRANSFERS, BY FUNCTION AND SECTOR, FOR FISCAL YEARS 1974-75, 1975-76, AND 1976-77

CURRENT FUND EXPENDITURES AND MANDATORY TRANSFERS
(In percents)

	SUNY			CUNY			Independent			Proprietary		
FUNCTION	FY 1974-75	FY 1975-76	FY 1976-77	FY 1974-75	FY 1975-76	FY 1976-77	FY 1974-75	FY 1975-76	FY 1976-77	FY 1974-75	FY 1975-76	FY 1976-77
a Instruction	34.38	32.64	37.32	51.59	53.00	51.75	28.19	28.90	28.91	37.36	33.09	35.20
b Academic Support	4.68	4.18	5.45	3.69	2.56	2.94	5.88	5.86	6.03	7.72	8.22	4.15
c Student Services	3.99	3.57	3.91	6.11	6.45	4.63	3.38	3.37	3.72	3.73	10.28	10.89
d Institutional Support	13.16	20.68	10.56	14.55	10.74	14.48	9.47	9.15	9.22	29.59	28.22	30.37
e Plant Operation & Maintenance	9.99	9.26	10.07	8.66	8.53	9.12	7.85	7.90	8.21	14.66	14.55	14.77
Subtotal (a through e): Teaching-Related Expenditures	66.20	70.33	67.31	84.59	81.29	82.91	54.77	55.18	56.09	93.06	94.36	95.38
f Research	6.25	4.85	5.88	4.94	5.49	0.05	13.56	13.05	11.88	0.00	0.00	0.00
g Public Service	2.60	2.23	2.25	0.19	0.07	2.16	2.37	3.70	3.34	1.53	1.14	0.92
h Scholarships & Fellowships	3.13	2.81	2.52	5.58	5.19	6.26	6.03	6.34	6.61	1.19	1.43	1.10
i Ed'l & Gen'l Mand Transfers	8.40	7.07	8.36	4.04	7.26	8.13	1.82	1.63	1.63	0.30	0.25	0.19
Total (a through i): Ed'l & Gen'l Exp & Mand Trans	86.58	87.29	86.32	99.34	99.29	99.50	78.55	79.90	79.75	96.08	97.18	97.59
j Housing	2.86	2.68	2.95	0.00	0.00	0.00	4.27	3.84	3.53	1.19	0.77	0.21
k Food	2.69	2.66	2.52	0.19	0.20	.50	2.74	2.71	2.68	1.08	0.21	0.08
l Other Auxiliary Expenditures	2.74	2.40	2.35	0.46	0.51		3.92	4.03	4.16	1.64	1.84	2.11
m Hospitals	5.14	2.64	5.86	0.00	0.00	0.00	10.00	8.98	9.18	0.00	0.00	0.00
n Other Independent Operations	0.00	2.34	0.00	0.00	0.00	0.00	0.53	0.54	0.73	0.00	0.00	0.00
Total Current Fund Expenditures & Mand Transfers	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

SOURCE: NYSED, Postsecondary Information Systems (HEDS)

TABLE G: CURRENT FUND EXPENDITURES AND MANDATORY TRANSFERS, BY FUNCTION, SECTOR, AND TYPE OF INSTITUTION, FOR FISCAL YEAR 1976-77 (continued)

CURRENT FUND EXPENDITURES AND MANDATORY TRANSFERS
(In thousands)

FUNCTION	SUNY Cent Admin & U-wide Prog	SUNY University Centers*	SUNY University Colleges	SUNY Health Sci Centers*	SUNY Spec'ized Colleges	SUNY Statutory Colleges	SUNY Ag/Tech Colleges	SUNY Community Colleges	CUNY Central Admin	CUNY Graduate Center	CUNY Senior Colleges	CUNY Community Colleges
a Instruction	$ 0	$155,242	$117,382	$ 38,246	$ 8,571	$ 21,058	$ 30,962	$129,911	$ 0	$ 9,600	$177,895	$ 92,832
b Academic Support	661	22,205	20,199	1,282	2,274	8,984	3,334	14,271	0	667	12,019	3,256
c Student Services	1,131	11,628	13,745	737	648	1,143	4,465	19,084	0	520	14,878	9,672
d Institutional Support	18,090	28,579	25,084	6,862	2,774	5,331	6,511	48,665	11,795	2,346	39,498	24,788
e Plant Operation & Maintenance	859	38,276	34,894	6,029	3,561	9,050	10,071	32,532	463	1,793	27,490	19,634
Subtotal (a through e): Teaching-Related Expenditures	20,761	255,930	211,304	53,156	17,828	45,566	55,343	244,463	12,258	14,926	271,780	150,182
f Research	1,387	32,766	2,674	9,771	3,060	27,757	340	1,792	0	0	246	0
g Public Service	1,258	4,124	3,886	4,008	379	14,864	548	1,185	0	261	5,985	5,457
h Scholarships & Fellowships	0	14,887	9,872	508	330	479	4,166	3,569	0	1,320	25,096	7,480
i Ed'l & Gen'l Mand Transfers	1,401	38,188	50,395	3,084	2,174	1,178	14,359	1,666	0	482	25,190	18,350
Total (a through i): Ed'l & Gen'l Exp & Mand Trans	24,807	345,405	278,131	70,527	23,771	89,844	74,756	252,675	12,258	16,989	328,297	181,469
j Housing	0	15,068	17,852	966	630	0	5,057	0	0	0	0	0
k Food	0	6,786	17,959	0	800	0	7,079	1,271	{0	{2,651	{53	{18
l Other Auxiliary Enterprises	0	8,388	13,745	371	549	0	4,658	3,820				
m Hospitals	0	0	0	76,880	1,818	0	0	0	0	0	0	0
n Other Independent Operations	0	0	0	0	0	0	0	0	0	0	0	0
Total Current Fund Expenditures & Mand Transfers	$ 24,807	$375,647	$327,687	$148,744	$ 27,567	$ 89,843	$ 91,550	$257,767	$ 12,258	$ 19,640	$ 328,350	$ 181,487

*Health Science Centers in Stony Brook and Buffalo are included under "University Centers."

SOURCE: NYSED, Postsecondary Information Systems (HEDS)

TABLE G: CURRENT FUND EXPENDITURES AND MANDATORY TRANSFERS, BY FUNCTION, SECTOR, AND TYPE OF INSTITUTION, FOR FISCAL YEAR 1976-77

CURRENT FUND EXPENDITURES AND MANDATORY TRANSFERS
(in thousands)

	Independent										Proprietary
FUNCTION	Multi-versities	Univer-sities	College Complexes	Colleges	Spec'ized Colleges	Eng/Tech Schools	Seminaries	Health Sci Centers	Nursing Schools	Two-Year Schools	Total Proprietary
a Instruction	$275,942	$107,275	$103,136	$ 43,696	$ 19,743	$ 65,145	$ 5,558	$ 35,731	$ 1,036	$ 10,902	$ 10,531
b Academic Support	56,602	18,041	19,916	9,802	6,450	15,177	3,126	7,485	414	2,233	1,241
c Student Services	21,734	14,050	21,305	12,115	2,767	8,639	875	1,932	88	2,482	3,258
d Institutional Support	58,566	32,880	45,817	23,344	7,393	19,793	4,992	13,793	252	6,232	9,087
e Plant Operation & Maintenance	67,201	29,341	31,618	14,506	8,053	13,453	3,252	17,668	393	4,178	4,420
Subtotal (a through e): Teaching-Related Expenditures	480,045	201,587	221,792	103,463	44,406	122,207	17,803	76,609	2,183	26,027	28,537
f Research	166,618	22,696	3,263	224	3,040	12,984	220	65,353	0	58	0
g Public Service	2,349	36,547	1,785	1,348	1,735	2,511	1,449	34,069	0	8	275
h Scholarships & Fellowships	59,140	27,014	26,816	15,820	5,118	11,246	2,557	2,635	38	2,324	330
i Ed'l & Gen'l Mand Transfers	4,877	10,320	7,642	4,853	848	7,044	417	499	88	915	57
Total (a through i): Ed'l & Gen'l Exp & Mand Trans	713,029	298,164	261,298	125,708	55,147	155,992	22,446	179,165	2,309	29,332	29,199
j Housing	27,795	7,645	20,171	8,309	1,233	8,213	1,503	5,053	16	1,617	64
k Food	19,763	3,836	18,885	9,185	544	6,334	1,120	667	17	1,540	24
l Other Auxiliary Enterprises	37,794	7,612	23,162	7,391	3,753	8,868	754	4,294	8	2,471	630
m Hospitals	159,755	0	0	0	0	0	0	52,333	0	0	0
n Other Independent Operations	13,979	1,081	38	320	0	0	1,048	0	0	351	0
Total Current Fund Expenditures & Mand Transfers	$972,116	$318,339	$323,553	$150,913	$ 60,677	$179,406	$ 26,871	$241,511	$ 2,349	$ 35,309	$ 29,917

SOURCE: NYSED, Postsecondary Information Systems (HEDS)

TABLE H: PERCENTAGE DISTRIBUTION OF CURRENT FUND EXPENDITURES AND MANDATORY TRANSFERS, BY FUNCTION, SECTOR, AND TYPE OF INSTITUTION, FOR FISCAL YEAR 1976-77 (continued)

CURRENT FUND EXPENDITURES AND MANDATORY TRANSFERS
(in percents)

	SUNY								CUNY			
	Cent Admin & S-wide Prog	University Centers*	University Colleges	Health Sci Centers	Spec'ized Colleges	Statutory Colleges	Ag/Tech Colleges	Community Colleges	Central Admin	Graduate Center	Senior Colleges	Community Colleges
FUNCTION												
a Instruction	0.00	41.33	35.82	25.71	31.09	23.44	33.82	50.40	0.00	48.88	54.18	51.15
b Academic Support	2.66	5.91	6.16	0.86	8.25	10.00	3.64	5.34	0.00	3.40	3.66	1.79
c Student Services	4.64	3.10	4.19	0.50	2.35	1.27	4.88	7.40	0.00	2.65	4.53	5.33
d Institutional Support	72.92	7.61	7.65	4.61	10.06	5.93	7.11	18.88	96.22	11.95	12.03	13.66
e Plant Operation & Maintenance	3.46	10.19	10.65	4.05	12.92	10.07	11.00	12.62	3.78	9.10	8.37	10.82
Subtotal (a through e): Teaching-Related Expenditures	83.68	68.14	64.47	35.73	64.67	50.71	60.45	94.84	100.00	76.00	82.77	82.75
f Research	5.59	8.59	0.82	6.57	11.10	30.90	0.37	0.70	0.00	0.00	0.07	0.00
g Public Service	5.07	1.10	1.19	2.69	1.37	16.54	0.60	0.46	0.00	1.33	1.82	3.01
h Scholarships & Fellowships	0.00	3.96	3.01	0.34	1.20	0.53	4.55	1.38	0.00	6.72	7.64	4.12
i Ed'l & Gen'l Mand Transfers	5.65	10.17	15.38	2.07	7.89	1.31	15.68	0.65	0.00	2.45	7.68	10.11
Total (a through i): Ed'l & Gen'l Exp & Mand Trans	99.99	91.96	84.87	47.40	86.23	99.99	81.65	98.03	100.00	86.50	99.98	99.99
j Housing	0.00	4.01	5.45	0.65	2.28	0.00	5.52	0.00	0.00	0.00	0.00	0.00
k Food	0.00	1.81	5.48	0.00	2.90	0.00	7.73	0.49	0.00	13.50	0.02	0.01
l Other Auxiliary Enterprises	0.00	2.23	4.19	0.25	1.99	0.00	5.09	1.48				
m Hospitals	0.00	0.00	0.00	51.69	6.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00
n Other Independent Operations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Current Fund Expenditures & Mand Transfers	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

*Health Science Centers in Stony Brook and Buffalo are included under "University Centers."

SOURCE: NYSED, Postsecondary Information Systems (HEDS)

TABLE H: PERCENTAGE DISTRIBUTION OF CURRENT FUND EXPENDITURES AND MANDATORY TRANSFERS, BY FUNCTION, SECTOR, AND TYPE OF INSTITUTION, FOR FISCAL YEAR 1976-77

CURRENT FUND EXPENDITURES AND MANDATORY TRANSFERS
(in percents)

	Independent										Proprietary
FUNCTION	Multi-versities	Univer-sities	College Complexes	Colleges	Spec'ised Colleges	Eng/Tech Schools	Seminaries	Health Sci Centers	Nursing Schools	Two-Year Schools	Total Proprietary
a Instruction	28.39	33.70	31.88	28.95	32.54	36.31	20.68	14.79	44.10	30.88	35.20
b Academic Support	5.82	5.67	6.16	6.50	10.63	8.46	11.63	3.10	17.61	6.32	4.15
c Student Services	2.24	4.41	6.58	8.03	4.56	4.82	3.26	0.80	3.75	7.03	10.89
d Institutional Support	6.02	10.33	14.16	15.47	12.18	11.03	18.58	5.71	10.71	17.65	30.37
e Plant Operation & Maintenance	6.91	9.22	9.77	9.61	13.27	7.50	12.10	7.32	16.73	11.83	14.77
Subtotal (a through e): Teaching-Related Expenditures	49.38	63.33	68.55	68.56	73.18	68.12	66.25	31.72	92.90	73.71	95.38
f Research	17.14	7.13	1.01	0.15	5.01	7.24	0.82	27.06	0.00	0.16	0.00
g Public Service	0.24	11.48	0.55	0.89	2.86	1.40	5.39	14.11	0.00	0.02	0.92
h Scholarships & Fellowships	6.08	8.49	8.29	10.48	8.43	6.27	9.52	1.09	1.60	6.58	1.10
i Ed'l & Gen'l Mand Transfers	0.51	3.25	2.35	3.21	1.39	3.94	1.55	0.21	3.74	2.59	0.19
Total (a through i): Ed'l & Gen'l Exp & Mand Trans	73.35	93.68	80.75	83.29	90.87	86.97	83.53	74.19	98.24	83.06	97.59
j Housing	2.86	2.40	6.23	5.51	2.03	4.58	5.60	2.09	0.67	4.58	0.21
k Food	2.03	1.21	5.84	6.09	0.90	3.53	4.17	0.28	0.73	4.36	0.08
l Other Auxiliary Enterprises	3.89	2.39	7.16	4.90	6.18	4.94	2.81	1.78	0.36	7.00	2.11
m Hospitals	16.43	0.00	0.00	0.00	0.00	0.00	0.00	21.67	0.00	0.00	0.00
n Other Independent Operations	1.44	0.34	0.01	0.21	0.00	0.00	3.90	0.00	0.00	0.99	0.00
Total Current Fund Expenditures & Mand Transfers	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

SOURCE: NYSED, Postsecondary Information Systems (HEDS)

TABLE I: FULL-TIME EQUIVALENT STUDENTS, BY SECTOR AND TYPE OF INSTITUTION, FOR FALL 1974, FALL 1975, AND FALL 1976

	FULL-TIME EQUIVALENT STUDENTS					
	FALL 1974		FALL 1975		FALL 1976	
	Number	Percent	Number	Percent	Number	Percent
TYPE OF INSTITUTION						
SUNY						
University Centers*	52,093	7.48	56,178	7.60	54,807	7.68
University Colleges	69,144	9.93	73,261	9.90	69,810	9.78
Health Science Centers*	2,276	0.33	2,392	0.32	2,288	0.32
Specialized Colleges	2,961	0.43	3,205	0.43	3,098	0.43
Statutory Colleges	6,731	0.97	7,022	0.95	7,072	0.99
Ag/Tech Colleges	23,143	3.32	23,874	3.22	22,868	3.21
Community Colleges	93,636	13.44	107,579	14.53	104,649	14.67
Total SUNY	249,985	35.89	273,511	36.94	264,592	37.03
CUNY						
Graduate Center	2,419	0.35	2,274	0.31	2,159	0.30
Senior Colleges	115,667	16.61	114,251	15.43	90,534	12.69
Community Colleges	57,414	8.24	58,105	7.85	55,418	7.77
Total CUNY	175,499	25.20	174,630	23.59	148,111	20.76
Independent						
Multiversities	64,893	9.32	65,732	8.88	65,867	9.23
Universities	49,340	7.08	52,045	7.03	53,572	7.51
College Complexes	59,663	8.57	61,841	8.35	63,655	8.92
Colleges	31,415	4.51	34,867	4.71	38,489	5.39
Specialized Colleges	9,908	1.42	9,994	1.35	10,430	1.46
Eng/Tech Schools	32,626	4.68	39,748	5.37	36,608	5.13
Seminaries	2,433	0.35	2,493	0.34	2,295	0.32
Health Science Centers	4,033	0.58	4,377	0.59	4,601	0.64
Nursing Schools	0	0.00	0	0.00	463	0.06
Two-Year Schools	6,925	0.99	8,050	1.09	8,872	1.24
Total Independent	261,235	37.51	279,147	37.70	284,853	39.92
Total Proprietary	9,732	1.40	13,068	1.77	15,962	2.24
Total New York State	696,451	100.00	740,357	100.00	713,519	100.00

*Health Science Centers in Stony Brook and Buffalo are included under "University Centers".

SOURCE: NYSED, Postsecondary Information Systems (HEDS)

TABLE J: CURRENT FUND REVENUES PER FULL-TIME EQUIVALENT STUDENT, BY SELECTED REVENUE SOURCES, SECTOR, AND TYPE OF INSTITUTION, FOR FISCAL YEARS 1974-75, 1975-76, AND 1976-77

CURRENT FUND REVENUES PER FULL-TIME EQUIVALENT STUDENT

	TOTAL REVENUES			TUITION AND FEES			STATE GOVT APPROPRIATIONS			LOCAL GOVT APPROPRIATIONS		
	FY 1974-75	FY 1975-76	FY 1976-77	FY 1974-75	FY 1975-76	FY 1976-77	FY 1974-75	FY 1975-76	FY 1976-77	FY 1974-75	FY 1975-76	FY 1976-77
TYPE OF INSTITUTION												
SUNY												
University Centers*	$ 5,608.05	$ 6,228.20	$ 6,416.01	$ 930.28	$ 883.50	$ 968.22	$ 3,327.24	$ 3,950.14	$ 3,889.21	$ 0.00	$ 0.00	$ 0.00
University Colleges	3,679.06	4,298.95	4,488.16	788.39	790.90	910.40	2,079.10	2,667.37	2,656.13	0.00	0.00	0.00
Health Sci Centers*	64,652.46	78,327.76	80,885.53	1,344.90	1,255.43	1,805.51	29,007.91	39,260.03	38,327.80	0.00	0.00	0.00
Specialized Colleges	7,092.34	8,461.01	8,826.19	726.56	918.60	910.99	5,084.68	5,780.81	5,888.60	0.00	0.00	0.00
Statutory Colleges	10,977.76	12,260.41	12,233.98	197.05	199.06	202.65***	6,640.87	7,900.67	7,797.82	0.00	0.00	0.00
Ag/Tech Colleges	3,330.36	3,668.85	3,887.22	649.99	675.09	767.94	1,877.82	2,137.54	2,174.09	0.00	0.00	0.00
Community Colleges	2,326.33	2,295.62	2,501.16	635.07	631.77	727.69	798.08	815.30	848.15	658.21	620.55	662.97
Total SUNY, Inc. Adm.	4,612.01	4,881.34	5,084.14	744.94	734.85	833.07	2,433.63	2,700.16	2,675.78	246.34	244.08	262.21
CUNY												
Graduate School**	{3,859.03	{3,735.11	7,869.38	{395.14	{498.91	1,274.66	{1,522.39	{1,365.50	3,159.80	{1,530.86	{1,365.51	3,159.80
Senior Colleges**			3,658.91			1,079.26			1,150.11			1,162.06
Community Colleges	3,089.30	2,747.63	3,267.87	179.22	229.88	919.83	1,125.58	969.33	1,092.53	1,636.01	1,374.08	1,079.34
Total CUNY, Inc. Adm.	3,607.22	3,406.54	3,656.04	324.51	409.40	1,022.45	1,392.58	1,233.68	1,191.90	1,565.27	1,368.36	1,207.82
Independent												
Multiversities	12,990.93	14,233.45	14,952.44	3,485.40	3,835.11	4,222.10	375.81	393.04	411.23	1.13	1.13	1.06
Universities	5,722.45	5,935.24	6,025.22	2,787.65	2,902.27	3,152.67	251.35	235.64	259.92	0.00	0.00	0.00
College Complexes	4,658.07	4,910.13	5,251.19	2,826.61	3,041.85	3,232.41	177.89	178.72	202.10	0.07	0.12	0.20
Colleges	4,052.76	3,933.28	3,994.00	2,257.01	2,397.96	2,434.34	177.37	159.80	180.81	0.00	0.00	0.00
Specialized Colleges	5,454.78	5,743.03	5,884.88	2,876.63	3,206.55	3,344.31	280.30	278.75	312.85	0.00	0.00	0.00
Eng/Tech Schools	4,477.50	4,133.52	5,090.56	2,161.08	2,158.31	2,588.19	238.12	172.07	209.74	0.00	0.00	0.00
Seminaries	8,848.44	8,951.58	11,148.44	1,374.48	1,465.10	1,891.63	0.00	0.00	0.00	0.00	0.00	0.00
Health Sci Centers	54,196.92	53,376.29	52,131.72	2,687.85	3,129.30	3,626.91	1,791.75	1,755.01	1,428.33	101.66	187.63	145.76
Nursing Schools	0.00	0.00	3,220.58	0.00	0.00	1,325.93	0.00	0.00	0.00	0.00	0.00	0.00
Two-Year Schools	3,743.09	3,925.67	4,134.88	2,190.69	2,381.67	2,574.55	82.52	75.85	56.49	0.00	0.17	0.00
Total Independent	7,643.49	7,861.59	8,239.36	2,800.66	2,970.54	3,231.72	273.00	260.23	276.81	1.87	3.24	2.64
Total Proprietary	2,048.76	2,006.46	2,214.15	1,814.68	1,808.75	2,026.43	5.16	0.00	0.00	0.00	0.00	0.00
Total New York State	$ 5,329.47	$ 5,817.29	$ 5,983.13	$ 1,425.03	$ 1,519.99	$ 1,856.67	$ 1,295.11	$ 1,438.79	$ 1,350.17	$ 472.06	$ 429.73	$ 349.01

*Health Science Centers in Stony Brook and Buffalo are included under "University Centers".

**In FY 1975 and FY 1976, a combined figure was reported for the CUNY Graduate Center and Senior Colleges.

***Tuition and fees per FTE student for the combined endowed and statutory units at Cornell University $4,957 in Fall 1976.

SOURCE: NYSED, Postsecondary Information Systems (HEDS)

TABLE K: SELECTED CURRENT FUND REVENUES PER FULL-TIME EQUIVALENT STUDENT, BY SECTOR AND TYPE OF INSTITUTION, FOR FISCAL YEAR 1976-77

TYPE OF INSTITUTION	CURRENT FUND REVENUES PER FULL-TIME EQUIVALENT STUDENT						
	Total Revenues	Tuition & Fees	State Govt Appropriations	Local Govt Appropriations	Govt Grants and Contracts	Private Gifts, Grants, and Contracts	Endowment Income
SUNY							
University Centers*	$ 6,416.01	$ 968.22	$ 3,889.21	$ 0.00	$ 858.12	$ 210.12	$ 40.65
University Colleges	4,488.16	910.40	2,656.13	0.00	258.98	59.61	0.00
Health Science Centers*	80,888.53	1,805.51	38,327.80	0.00	8,484.70	9,055.94	0.00
Specialized Colleges	8,826.19	910.99	5,888.60	0.00	782.72	421.82	0.00
Statutory Colleges	12,233.98	202.65**	7,797.82	0.00	1,082.76	373.26	492.36
Ag/Tech Colleges	3,887.22	767.94	2,174.09	0.00	283.69	12.73	0.00
Community Colleges	2,501.16	727.69	848.15	662.97	106.83	3.82	0.00
Total SUNY, Ins. Adm.	5,084.14	833.07	2,675.78	262.21	455.34	160.31	23.89
CUNY							
Graduate Center	7,869.38	1,274.66	3,159.80	3,159.80	156.55	104.21	0.00
Senior Colleges	3,658.91	1,079.26	1,150.11	1,162.60	149.51	16.16	1.61
Community Colleges	3,267.87	919.83	1,092.53	1,079.34	139.29	10.10	0.02
Total CUNY, Ins. Adm.	3,656.04	1,022.45	1,191.90	1,207.82	145.79	15.18	0.99
Independent							
Multiversities	14,932.44	4,222.10	411.23	1.06	3,564.02	1,303.22	1,072.01
Universities	6,025.22	3,152.67	259.92	0.00	1,576.02	431.20	49.78
College Complexes	5,251.19	3,232.41	202.10	0.20	183.56	333.52	212.72
Colleges	3,994.00	2,434.34	180.81	0.00	243.37	294.83	25.57
Specialized Colleges	5,884.88	3,344.31	312.85	0.00	694.12	611.50	259.16
Ag/Tech Schools	5,090.56	2,588.19	209.74	0.00	840.00	353.94	315.53
Seminaries	11,148.44	1,891.63	0.00	0.00	48.74	4,832.72	2,247.93
Health Science Centers	52,131.72	3,626.91	1,428.33	145.76	18,726.49	5,575.39	3,281.03
Nursing Schools	3,220.58	1,325.93	0.00	0.00	200.00	533.34	19.44
Two-Year Schools	4,134.88	2,574.55	56.49	0.00	328.37	299.00	57.48
Total Independent	8,239.36	3,231.72	276.81	2.64	1,641.69	703.85	431.20
Total Proprietary	2,214.15	2,026.43	0.00	0.00	16.62	0.13	0.00
Total New York State	$ 5,983.13	$ 1,856.67	$ 1,350.17	$ 349.01	$ 854.89	$ 343.60	$ 181.21

*Health Science Centers in Stony Brook and Buffalo are included under "University Centers".

**Tuition and fees per FTE student for the combined endowed and statutory units at Cornell University were $4,957 in Fall 1976.

SOURCE: NYSED, Postsecondary Information Systems (NEDS)

TABLE L: CURRENT FUND EXPENDITURES AND MANDATORY TRANSFERS PER FULL-TIME EQUIVALENT STUDENT, BY SELECTED EXPENDITURE FUNCTIONS, SECTOR, AND TYPE OF INSTITUTION, FOR FISCAL YEARS 1974-75, 1975-76, AND 1976-77

CURRENT FUND EXPENDITURES AND MANDATORY TRANSFERS PER FULL-TIME EQUIVALENT STUDENT

	TOTAL EXPENDITURES & MAND TRANS			ED'L & GEN'L EXPENDS & MAND TRANS***			TEACHING-RELATED EXPENDITURES***			INSTRUCTION EXPENDITURES		
	FY 1974-75	FY 1975-76	FY 1976-77	FY 1974-75	FY 1975-76	FY 1976-77	FY 1974-75	FY 1975-76	FY 1976-77	FY 1974-75	FY 1975-76	FY 1976-77
TYPE OF INSTITUTION												
SUNY												
University Centers*	$ 5,843.41	$ 6,604.51	$ 6,854.00	$ 5,324.61	$ 6,059.53	$ 6,302.21	$ 3,863.84	$ 4,711.67	$ 4,669.66	$ 2,295.91	$ 2,298.52	$ 2,832.52
University Colleges	3,924.10	4,424.61	4,694.01	3,269.11	3,769.28	3,984.13	2,433.16	2,976.24	3,026.87	1,332.24	1,322.23	1,681.46
Health Sci Centers*	51,257.91	60,564.80	65,010.49	25,050.09	33,469.90	30,824.74	16,503.08	27,073.58	23,232.52	10,458.26	12,477.84	16,715.91
Specialized Colleges	6,851.23	8,534.21	8,897.48	6,375.12	7,434.29	7,672.31	4,870.62	5,875.92	5,753.98	2,256.83	2,430.00	2,766.21
Statutory Colleges	10,981.06	12,681.85	12,704.65	10,981.06	12,681.85	12,704.65	4,983.81	7,109.05	6,443.33	2,325.72	2,303.76	2,977.74
Ag/Tech Colleges	3,171.43	3,695.24	4,003.34	2,555.01	3,051.06	3,268.97	1,866.37	2,371.72	2,420.11	987.54	1,040.25	1,353.94
Community Colleges	2,290.39	2,241.82	2,463.15	2,250.79	2,201.76	2,414.50	2,142.95	2,128.06	2,336.03	1,164.41	1,144.85	1,241.40
Total SUNY, Inc. Adm.	4,534.84	4,791.36	5,078.05	3,925.88	4,182.29	4,383.78	3,001.47	3,369.89	3,417.90	1,559.07	1,564.11	1,894.89
CUNY												
Graduate Center**	{3,831.65	{3,691.37	9,096.80	{3,796.47	{3,655.33	7,868.92	{3,208.41	{2,975.87	6,913.39	{1,924.09	{1,981.25	4,446.50
Senior Colleges**			3,626.81			3,623.23			3,001.97			1,964.95
Community Colleges	3,085.73	2,747.63	3,274.87	3,085.26	2,747.63	3,274.55	2,678.04	2,282.92	2,709.99	1,700.07	1,406.63	1,675.12
Total CUNY, Inc. Adm.	3,587.64	3,377.36	3,657.63	3,563.82	3,353.65	3,639.25	3,034.92	2,745.30	3,032.50	1,850.81	1,790.05	1,892.68
Independent												
Multiversities	13,118.85	13,857.06	14,758.69	9,864.33	10,287.07	10,825.24	6,318.26	6,668.40	7,288.06	3,547.34	3,849.23	4,189.36
Universities	5,786.05	5,830.99	5,942.23	4,761.67	5,466.88	5,565.64	3,525.20	3,605.52	3,762.90	1,916.86	1,996.62	2,002.44
College Complexes	4,629.84	4,826.53	5,082.92	3,728.15	3,878.36	4,104.92	3,168.47	3,308.47	3,484.28	1,521.76	1,599.72	1,620.22
Colleges	3,885.18	3,926.08	3,920.08	3,133.81	3,254.74	3,266.07	2,573.96	2,647.23	2,688.11	1,110.39	1,131.72	1,135.28
Specialized Colleges	5,408.23	5,683.42	5,817.39	4,879.15	5,181.44	5,287.24	3,702.09	4,005.08	4,257.47	1,682.38	1,816.41	1,892.81
Eng/Tech Schools	4,464.47	4,090.44	4,900.69	3,847.19	3,536.06	4,261.09	3,038.53	2,776.88	3,338.24	1,566.54	1,470.54	1,779.52
Seminaries	9,147.85	9,347.12	11,710.31	7,973.02	8,106.80	9,781.66	7,072.96	7,036.60	7,758.71	2,879.03	2,778.40	2,422.25
Health Sci Centers	54,944.86	54,154.87	52,490.94	40,572.34	39,755.87	38,940.23	17,847.42	18,049.33	16,650.30	8,032.72	8,256.31	7,765.84
Nursing Schools	0.00	0.00	5,077.22	0.00	0.00	4,987.71	0.00	0.00	4,717.28	0.00	0.00	2,239.31
Two-Year Schools	3,829.62	3,764.94	3,979.86	3,131.63	3,106.25	3,305.93	2,756.94	2,707.85	2,933.47	1,079.76	1,129.71	1,228.81
Total Independent	7,674.27	7,736.93	8,113.11	6,027.21	6,181.73	6,468.56	4,202.87	4,268.81	4,550.14	2,163.21	2,235.68	2,345.64
Total Proprietary	1,942.59	1,878.36	1,874.28	1,866.58	1,825.39	1,829.28	1,807.83	1,772.51	1,787.80	725.79	621.62	659.78
Total New York State	$5,437.52	$5,517.03	$5,923.19	($4,594.07	$4,699.03	$5,004.37	$ 3,443.86	$ 3,533.30	$ 3,753.43	$ 1,847.55	$ 1,853.98	$ 2,046.75

*Health Science Centers in Stony Brook and Buffalo are included under "University Centers".

**In FY 1975 and FY 1976, a combined figure was reported for the CUNY Graduate Center and Senior Colleges.

***Teaching-Related Expenditures include instruction, academic support, student services, institutional support, and plant operations and maintenance. Educational and General Expenditures and Mandatory Transfers include the above plus research, public service, scholarships and fellowships, and educational and general mandatory transfers.

SOURCE: NYSED, Postsecondary Information Systems (NEDS)

TABLE M: CURRENT FUND REVENUES, CURRENT FUND EXPENDITURES AND MANDATORY TRANSFERS, FULL-TIME EQUIVALENT STUDENTS, AND TOTAL CURRENT FUND REVENUES PER FULL-TIME EQUIVALENT STUDENT, BY REGION OF THE STATE, FOR FISCAL YEARS 1974-75, 1975-76, AND 1976-77

	NY State	Western	Gen Valley	Central	Northern	Northeast	Mid-Hudson	NY City	Long Isl
CURRENT FUND REVENUES (in thousands)									
Total Revenue									
FY 1974-75	$3,802,681	$ 269,262	$ 334,135	$ 576,309	$ 60,108	$ 328,705	$ 175,843	$1,786,917	$ 271,403
FY 1975-76	4,150,748	315,118	398,893	657,648	70,329	330,676	201,287	1,855,055	321,743
FY 1976-77	4,269,075	321,985	398,842	683,552	74,295	343,724	220,191	1,879,532	346,955
State Govt Appropriations									
FY 1974-75	$ 924,134	$ 116,052	$ 41,571	$ 168,420	$ 17,154	$ 125,823	$ 41,129	$ 327,923	$ 86,062
FY 1975-76	1,026,605	146,281	54,806	216,820	22,168	110,993	49,307	317,213	109,019
FY 1976-77	963,374	140,651	51,836	209,920	20,586	104,364	50,268	275,924	109,826
Local Govt Appropriations									
FY 1974-75	$ 336,823	$ 5,790	$ 7,997	$ 4,874	$ 639	$ 9,890	$ 13,490	$ 282,034	$ 12,109
FY 1975-76	306,618	6,848	8,668	5,620	638	10,273	14,146	247,576	12,850
FY 1976-77	249,025	6,389	8,755	5,508	670	10,208	14,270	187,502	15,723
CURRENT FUND EXPENDITURES AND MANDATORY TRANSFERS (in thousands)									
Total Expenditures & Mand Trans									
FY 1974-75	$3,786,965	$ 277,269	$ 333,281	$ 565,082	$ 59,648	$ 317,423	$ 177,70[illegible]	$1,778,572	$ 277,989
FY 1975-76	4,084,569	323,341	376,147	638,099	69,771	323,726	200,985	1,825,637	326,864
FY 1976-77	4,226,310	333,040	396,841	663,845	73,983	340,665	221,681	1,847,501	348,754
FULL-TIME EQUIVALENT STUDENTS									
FY 1974-75	696,451	67,948	48,926	88,710	14,096	58,791	47,957	289,695	80,328
FY 1975-76	740,357	73,092	52,173	93,417	15,045	65,008	54,370	294,362	92,889
FY 1976-77	713,519	70,894	50,688	91,308	14,941	63,884	56,362	276,595	88,847
TOTAL CURRENT FUND REVENUES PER FULL-TIME EQUIVALENT STUDENT									
FY 1974-75	$5,460.08	$ 3,962.76	$ 6,829.45	$ 6,496.58	$ 4,264.18	$ 5,591.04	$ 3,666.65	$6,168.27	$ 3,378.70
FY 1975-76	5,606.41	4,311.23	7,645.59	7,039.94	4,674.57	5,086.69	3,702.17	6,301.95	3,463.72
FY 1976-77	5,983.13	4,541.80	7,868.61	7,486.25	4,972.66	5,380.44	3,906.71	6,795.25	3,905.07

SOURCE: NYSED, Postsecondary Information Systems (NEDS)

75

76

APPENDED TABLES

Tables 1 - 10

Charts III, IV, V

TABLE 1: PERCENTAGE DISTRIBUTION OF CURRENT FUND EDUCATIONAL REVENUES, BY SOURCE, SECTOR, AND TYPE OF INSTITUTION, FOR FISCAL YEAR 1976-77 (continued)

CURRENT FUND EDUCATIONAL REVENUES
(in percents)

	SUNY								CUNY			
	CenAdm, U-wide	Univ Cent*	Univ Coll	Health Sci*	Spec Coll	Stat Coll	Ag Tech	Comm Coll	Cent Admin	Grad Center	Senior Coll	Comm Coll
SOURCE												
Tuition and Fees	8.06	16.20	23.43	3.13	11.38	1.86	23.71	30.89	0.00	16.22	29.78	28.18
Government Appropriations												
Federal	0.00	0.00	0.00	0.00	0.00	8.44	0.00	0.27	0.00	0.05	1.80	0.72
State	46.59	65.06	68.37	66.46	73.57	71.76	67.13	36.00	41.70	40.20	31.74	33.47
Local	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28.14	58.30	40.21	32.07	33.06
Government Grants & Contracts												
Federal	36.07	11.99	4.00	10.89	8.05	6.66	4.46	3.33	0.00	1.63	3.96	3.96
State	2.34	2.02	2.15	0.35	1.58	3.30	4.23	0.87	0.00	0.34	0.08	0.13
Local	0.40	0.35	0.53	3.47	0.15	3.44	0.08	0.34	0.00	0.02	0.08	0.18
Pvt Gifts, Grants & Contracts	6.53	3.52	1.53	15.70	5.27	4.53	0.39	0.16	0.00	1.33	0.45	0.30
Endowment Income	0.00	0.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.04	0.00
Total Current Educational Fund Revenues	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

*Health Science Centers in Stony Brook and Buffalo are included under "University Centers."

SOURCE: NYSED, Postsecondary Information Systems (HEDS)

TABLE 1 (CONTINUED): PERCENTAGE DISTRIBUTION OF CURRENT FUND EDUCATIONAL REVENUES, BY SOURCE, SECTOR, AND TYPE OF INSTITUTION, FOR FISCAL YEAR 1976-77

CURRENT FUND EDUCATIONAL REVENUES
(in percents)

	INDEPENDENT										PROPRIETARY
SOURCE	Multi	Univ	Coll Complx	Coll	Spec Coll	Eng-Tech	Semi-naries	Health Sci	Nurs'g Sch	Two-Year	Propr
Tuition and Fees	39.82	57.64	77.07	75.13	64.04	60.09	20.97	10.95	60.16	77.16	99.18
Government Appropriations											
Federal	0.29	0.00	0.66	1.88	0.00	0.00	0.00	1.05	5.60	0.62	0.00
State	3.88	4.75	4.82	5.58	5.99	4.87	0.00	4.31	0.00	1.69	0.00
Local	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.44	0.00	0.00	0.00
Government Grants & Contracts											
Federal	28.34	16.66	3.76	5.00	12.15	17.29	0.54	41.95	9.13	8.83	0.01
State	0.67	1.87	0.60	2.27	0.57	1.18	0.00	1.62	0.00	1.02	0.80
Local	4.60	10.28	0.06	0.25	0.57	1.04	0.00	12.95	0.00	0.00	0.01
Pvt Gifts, Grants & Contracts	12.29	7.88	7.95	9.10	11.71	8.22	53.57	16.83	24.24	8.96	0.00
Endowment Income	10.11	0.91	5.07	0.79	4.96	7.33	24.92	9.90	0.88	1.72	0.00
Total Current Educational Fund Revenues	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

SOURCE: NYSED, Postsecondary Information Systems (HEDS)

TABLE 2: PERCENTAGE DISTRIBUTION OF CURRENT EDUCATIONAL FUND REVENUES BY COMPARABLE TYPES OF INSTITUTIONS, FOR FISCAL YEAR 1976-77

	CURRENT EDUCATIONAL FUND REVENUES (in percents)				
SOURCE	SUNY Community	CUNY Community	SUNY Univ Coll	CUNY Sr Coll	Indep Univ, Coll, Coll Complx
Tuition and Fees	30.89	28.18	23.43	29.78	68.40
Government Appropriations					
Federal	0.27	0.72	0.00	1.80	0.60
State	36.00	33.47	68.37	31.74	4.93
Local	28.14	33.06	0.00	32.07	0.00
Government Grants & Contracts					
Federal	3.33	3.96	4.00	3.96	9.51
State	0.87	0.13	2.15	0.08	1.45
Local	0.34	0.18	0.53	0.08	4.47
Pvt Gifts, Grants & Contracts	0.16	0.30	1.53	0.45	8.13
Endowment Income	0.00	0.00	0.00	0.04	2.51
Total Current Educational Fund Revenues	100.00	100.00	100.00	100.00	100.00

SOURCE: NYSED, Postsecondary Information Systems (HEDS)

TABLE 3: PERCENTAGE DISTRIBUTION OF CURRENT FUND EDUCATIONAL AND GENERAL EXPENDITURES AND MANDATORY TRANSFERS, BY FUNCTION, SECTOR, AND TYPE OF INSTITUTION, FOR FISCAL YEAR 1976-77 (continued)

CURRENT FUND EDUCATIONAL AND GENERAL EXPENDITURES AND MANDATORY TRANSFERS
(in percents)

	SUNY								CUNY			
FUNCTION	CenAdm, U-wide	Univ Cent*	Univ Coll	Health Sci*	Spec Coll	Stat Coll	Ag Tech	Comm Coll	Cent Admin	Grad Center	Senior Coll	Comm Coll
a Instruction	0.00	44.94	42.20	54.23	36.06	23.44	41.42	51.41	0.00	56.51	54.19	51.16
b Academic Support	2.66	6.43	7.26	1.82	9.57	10.00	4.46	5.65	0.00	3.93	3.56	1.70
c Student Services	4.64	3.37	4.94	1.04	2.73	1.27	5.97	7.55	0.00	3.06	4.53	3.33
d Institutional Support	72.92	8.27	9.02	9.73	11.67	5.93	8.71	19.26	96.22	13.81	12.03	3.66
e Plant Operation & Maintenance	3.46	11.08	12.55	8.55	14.98	10.07	13.47	12.88	3.78	10.55	8.37	0.82
Subtotal (a through e): Teaching-Related Expenditures	83.68	74.09	75.97	75.37	75.01	50.71	74.03	96.75	100.00	87.86	82.78	82.76
f Research	5.59	9.34	0.96	5.85	12.87	30.89	0.45	0.71	0.00	0.00	0.08	0.00
g Public Service	5.07	1.20	1.40	5.68	1.59	16.54	0.73	0.47	0.00	1.54	1.82	5.01
h Scholarships & Fellowships	0.00	4.31	3.55	0.72	1.39	0.53	5.57	1.41	0.00	7.77	7.64	4.12
i Ed'l & Gen'l Mand Transfers	5.65	11.06	18.12	4.37	9.15	1.31	19.21	0.66	0.00	2.83	7.68	10.11
Total Educational & General Expenditures & Mand Transfers	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

*Health Science Centers in Stony Brook and Buffalo are included under "University Centers."

SOURCE: NYSED, Postsecondary Information Systems (HEDS)

TABLE 3 (CONTINUED): PERCENTAGE DISTRIBUTION OF CURRENT FUND EDUCATIONAL AND GENERAL EXPENDITURES AND MANDATORY TRANSFERS, BY FUNCTION, SECTOR, AND TYPE OF INSTITUTION, FOR FISCAL YEAR 1976-77

CURRENT FUND EDUCATIONAL AND GENERAL EXPENDITURES AND MANDATORY TRANSFERS
(in percents)

	INDEPENDENT										PROPRIETARY
FUNCTION	Multi	Univ	Coll Complx /	Coll	Spec Coll	Eng-Tech	Semi-naries	Health Sci	Nurs'g Sch	Two-Year	Propr
a Instruction	38.70	35.98	39.47	34.76	35.80	41.76	24.76	19.94	44.87	37.17	36.07
b Academic Support	7.94	6.15	7.62	7.80	11.70	9.73	13.93	4.18	17.93	7.61	4.25
c Student Services	3.05	4.71	8.15	9.64	5.02	5.54	3.90	1.08	3.81	8.46	11.16
d Institutional Support	8.21	11.03	17.53	18.57	13.41	12.69	22.24	7.70	10.91	21.25	31.12
e Plant Operation & Maintenance	9.42	9.84	12.10	11.54	14.60	8.62	14.49	9.86	17.02	14.24	15.14
Subtotal (a through e): Teaching-Related Expenditures	67.32	67.61	84.87	82.31	80.53	78.34	79.32	42.76	94.54	88.73	97.74
f Research	23.37	7.61	1.25	0.18	5.51	8.32	0.98	36.48	0.00	0.20	0.00
g Public Service	0.33	12.26	0.68	1.07	3.15	1.61	6.46	19.02	0.00	0.02	0.94
h Scholarships & Fellowships	8.29	9.06	10.26	12.58	9.28	7.21	11.39	1.47	1.65	7.92	1.13
i Ed'l & Gen'l Mand Transfers	0.68	3.46	2.92	3.86	1.54	4.52	1.86	0.28	3.81	3.12	0.20
Total Educational & General Expenditures & Mand Transfers	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

SOURCE: NYSED, Postsecondary Information Systems (HEDS)

TABLE 4: PERCENTAGE DISTRIBUTION OF CURRENT FUND EDUCATIONAL AND GENERAL EXPENDITURES AND MANDATORY TRANSFERS BY COMPARABLE TYPES OF INSTITUTIONS, FOR FISCAL YEAR 1976-77

CURRENT FUND EDUCATIONAL AND GENERAL EXPENDITURES AND MANDATORY TRANSFERS
(in percents)

FUNCTION	SUNY Community	CUNY Community	SUNY Univ Coll	CUNY Sr Coll	Indep Univ, Coll, Coll Complx
a Instruction	51.41	51.16	42.20	54.19	37.09
b Academic Support	5.65	1.79	7.26	3.66	6.97
c Student Services	7.55	5.33	4.94	4.53	6.93
d Institutional Support	19.26	13.66	9.02	12.03	14.89
e Plant Operation & Maintenance	12.88	10.82	12.55	8.37	11.01
Subtotal (a through e): Teaching-Related Expenditures	96.75	82.76	75.97	82.78	76.89
f Research	0.71	0.00	0.96	0.08	3.82
g Public Service	0.47	3.01	1.40	1.82	5.79
h Scholarships and Fellowships	1.41	4.12	3.55	7.64	10.17
i Ed'l & Gen'l Mand Transfers	0.66	10.11	18.12	7.68	3.33
Total Educational & General Expenditures & Mand Transfers	100.00	100.00	100.00	100.00	100.00

SOURCE: NYSED, Postsecondary Information Systems (HEDS)

TABLE 5: CURRENT FUND EDUCATIONAL REVENUES PER FULL-TIME EQUIVALENT STUDENT, BY SECTOR AND TYPE OF INSTITUTION, FOR FISCAL YEAR 1976-77

	CURRENT FUND EDUCATIONAL REVENUES PER FULL-TIME EQUIVALENT STUDENT			
	Educational Revenues	Tuition & Fees	State Govt Approp	Local Govt Approp
SUNY				
University Centers*	$ 5,977.45	$ 968.22	$ 3,889.21	$ 0.00
University Colleges	3,885.13	910.40	2,656.13	0.00
Health Sci Centers*	57,673.95	1,805.51	38,327.80	0.00
Specialized Colleges	8,005.16	910.99	5,888.60	0.00
Statutory Colleges	10,865.81	202.65	7,797.82	0.00
Ag/Tech Colleges	3,238.50	767.94	2,174.09	0.00
Community Colleges	2,355.89	727.69	848.15	662.97
Total SUNY, inc. Adm.	4,437.67	833.07	2,675.78	262.21
CUNY				
Graduate Center	7,869.66	1,274.66	3,159.80	3,160.26
Senior Colleges	3,623.93	1,079.26	1,150.11	1,162.06
Community Colleges	3,264.66	919.82	1,092.53	1,079.34
Total CUNY, inc. Adm.	3,632.87	1,022.46	1,191.90	1,207.82
Independent				
Multiversities	10,604.14	4,222.10	411.23	1.06
Universities	5,469.67	3,152.67	259.92	0.00
College Complexes	4,194.12	3,232.41	202.10	0.20
Colleges	3,240.12	2,434.34	180.81	0.00
Specialized Colleges	5,222.05	3,344.31	312.85	0.00
Eng/Tech Schools	4,307.42	2,588.19	209.74	0.00
Seminaries	9,020.04	1,891.63	0.00	0.00
Health Sci Centers	33,132.58	3,626.91	1,428.33	145.76
Nursing Schools	2,200.86	1,325.93	0.00	0.00
Two-Year Schools	3,336.56	2,574.55	56.49	0.00
Total Independent	6,315.83	3,231.72	276.81	2.64
Total Proprietary	2,043.17	2,026.43	0.00	0.00
Total New York State	$ 4,966.84	$ 1,856.67	$ 1,350.17	349.01

*Health Science Centers in Stony Brook and Buffalo are included under "University Centers."

SOURCE: NYSED, Postsecondary Information Systems (HEDS)

TABLE 6: CURRENT FUND EDUCATIONAL REVENUES PER FULL-TIME EQUIVALENT STUDENT BY COMPARABLE TYPES OF INSTITUTIONS, FOR FISCAL YEAR 1976-77

	CURRENT FUND EDUCATIONAL REVENUES PER FULL-TIME EQUIVALENT STUDENT				
SOURCE PER FTE	SUNY Community	CUNY Community	SUNY Univ Coll	CUNY Sr Coll	Indep Univ, Coll, Coll Complx
Tuition and Fees*	$ 727.69	$ 919.82	$ 910.40	$1,079.26	$3,007.73
State Govt Appropriations	848.15	1,092.53	2,656.13	1,150.11	216.73
Local Govt Appropriations	662.97	1,079.34	0.00	1,162.00	0.08
Govt Grants & Contracts	106.83	139.29	258.98	149.51	912.75
Pvt Gifts, Grants & Contracts	3.82	10.10	59.61	16.16	357.57
Endowment Income	0.00	0.02	0.00	1.61	110.41
Total Current Educational Fund Revenues	$2,355.89	$3,264.66	$3,885.13	$3,648.78	$4,397.15

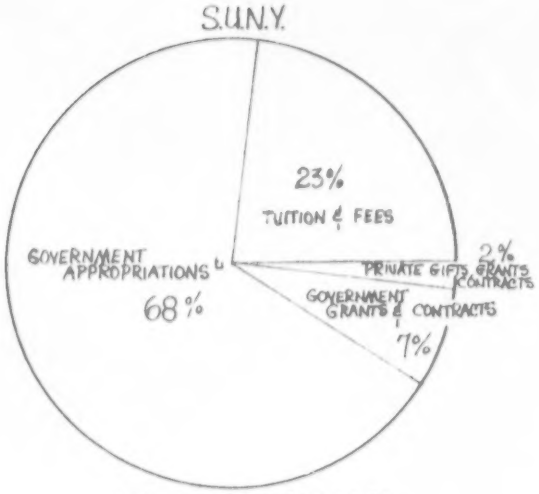
*The figures for tuition and fees per FTE student appearing above are actually higher than the amounts paid by individual students at these institutions. This is a consequence of including all tuition and fees received over the year, including summer and special sessions, and dividing by the FTE enrollment for Fall.

SOURCE: NYSED, Postsecondary Information Systems (HEDS)

CHART III

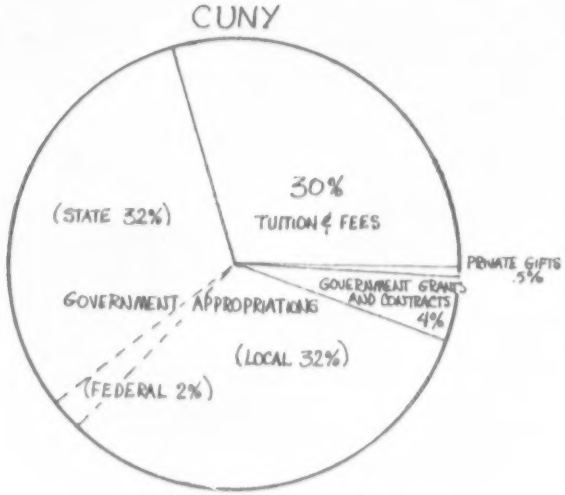
CURRENT FUND EDUCATIONAL REVENUES BY SOURCE FOR COMPARABLE INSTITUTIONS, F.Y. 1976-1977

OMITTED ARE INSTITUTIONS WITH SPECIALIZED MISSIONS, HOSPITAL OPERATIONS, OR EXTENSIVE SPONSORED RESEARCH. EXCLUSION OF THESE INSTITUTIONS RENDERS THE ABRIDGED SECTORS MORE COMPARABLE FOR PURPOSES OF FISCAL COMPARISONS. [a]



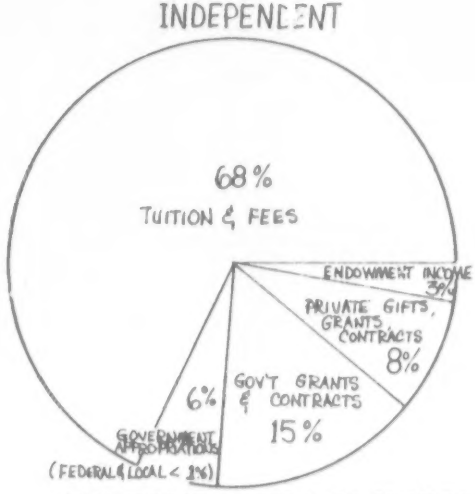
UNIVERSITY COLLEGES

$ 313.3 MILLION



SENIOR COLLEGES [c]

$ 331.3 MILLION



UNIVERSITIES, COLLEGE COMPLEXES AND COLLEGES

$ 810.8 MILLION

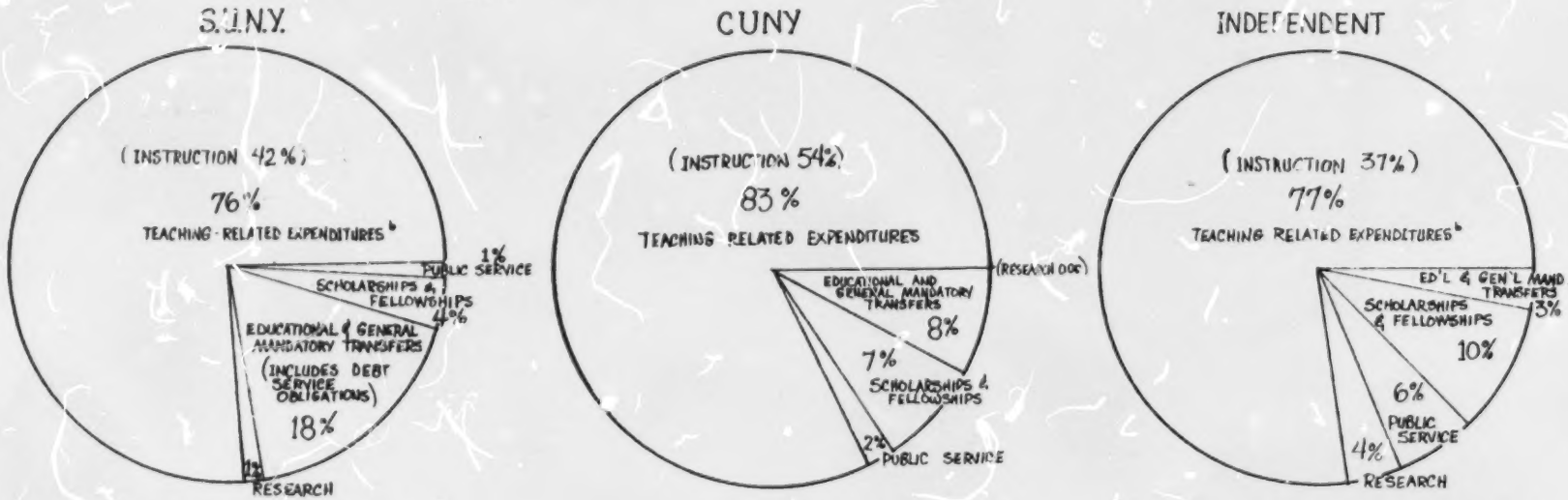
[a] SEE PAGE OF TEXT FOR DEFINITION
[b] FEDERAL AND LOCAL NEGLIGIBLE
[c] ENDOWMENT INCOME NEGLIGIBLE

SOURCE: NYSED, POSTSECONDARY INFORMATION SYSTEMS.

CHART IV

CURRENT EDUCATIONAL AND GENERAL EXPENDITURES AND MANDATORY TRANSFERS FOR COMPARABLE INSTITUTIONS F.Y. 1976-77

OMITTED ARE INSTITUTIONS WITH SPECIALIZED MISSIONS, HOSPITAL OPERATIONS, OR EXTENSIVE SPONSORED RESEARCH. EXCLUSION OF THESE INSTITUTIONS RENDERS THE ABRIDGED SECTORS MORE COMPARABLE FOR PURPOSES OF FISCAL COMPARISONS. [a]



UNIVERSITY COLLEGES

$ 327.1 MILLION

SENIOR COLLEGES

$ 328.3 MILLION

UNIVERSITIES, COLLEGE COMPLEXES AND COLLEGES.

$ 792.8 MILLION

[b] INCLUDES INSTRUCTION, ACEDEMIC SUPPORT, STUDENT SERVICES, INSTITUTIONAL SUPPORT, PLANT OPERATION AND MAINTENANCE.

[a] SEE PAGE OF TEXT DEFINITION

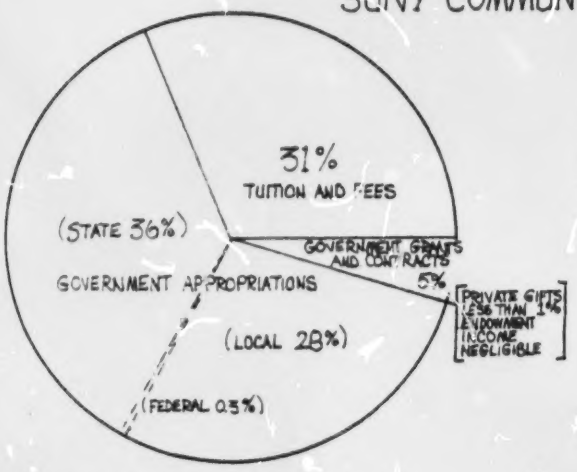
NOTE: MAY NOT = 100% DUE TO ROUNDING ERROR.

SOURCE: NYSED, POSTSECONDARY INFORMATION SYSTEMS.

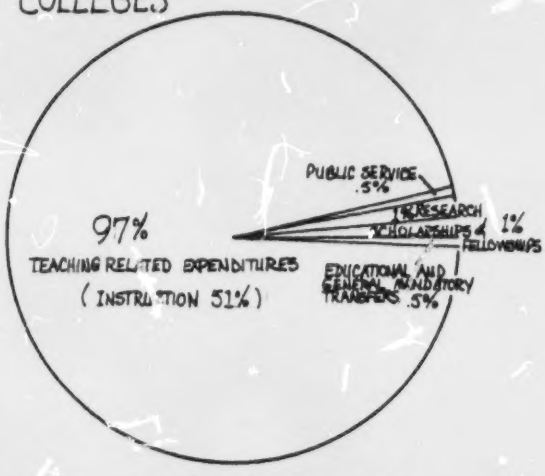
CHART V

PERCENTAGE DISTRIBUTION OF EDUCATIONAL AND GENERAL REVENUES, EXPENDITURES AND TRANSFERS FOR COMPARABLE COMMUNITY COLLEGES, F.Y. 1976-1977

SUNY COMMUNITY COLLEGES

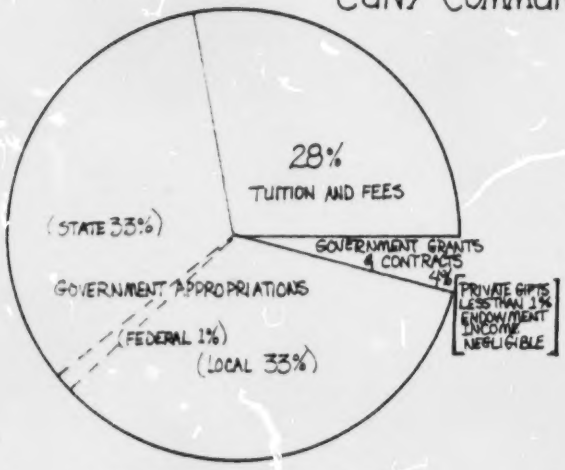


CURRENT FUND EDUCATIONAL REVENUES: $246.5 MILLION

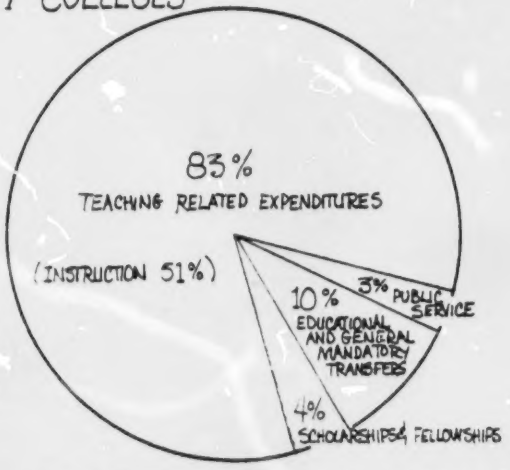


CURRENT FUND EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS: $252.7 MILLION

CUNY COMMUNITY COLLEGES



CURRENT FUND EDUCATIONAL REVENUES: 180.9 MILLION



CURRENT FUND EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS: 181.5 MILLION

SOURCE: NYSED, POSTSECONDARY INFORMATION SYSTEMS (HEDS)

TABLE 7: CURRENT FUND EDUCATIONAL & GENERAL EXPENDITURES AND MANDATORY TRANSFERS PER FULL-TIME EQUIVALENT STUDENT, BY SECTOR AND TYPE OF INSTITUTION, FOR FISCAL YEAR 1976-77

	CURRENT FUND EDUCATIONAL & GENERAL EXPENDITURES & MAND. TRANS PER FULL-TIME EQUIVALENT STUDENT		
	Ed'l & Gen'l & Mand Trans	Teaching-Related	Instruction
SUNY			
University Centers*	$ 6,302.21	$ 4,669.66	$ 2,832.52
University Colleges	3,984.13	3,026.87	1,681.44
Health Sci Centers*	30,824.74	23,231.52	16,715.91
Specialized Colleges	7,672.31	5,753.98	2,766.21
Statutory Colleges	12,704.65	6,443.33	2,977.74
Ag/Tech Colleges	3,268.97	2,420.11	1,353.94
Community Colleges	2,414.50	2,336.03	1,241.40
Total SUNY	4,383.78	3,417.90	1,894.89
CUNY			
Graduate Center	$7,868.92	6,913.39	4,446.50
Senior Colleges	3,626.23	3,001.97	1,964.95
Community Colleges	3,274.55	2,709.99	1,675.12
Total CUNY	$3,657.63	3,032.50	1,892.68
Independent			
Multiversities	10,825.24	7,228.06	4,189.36
Universities	5,565.04	3,762.90	2,002.44
College Complexes	4,104.92	3,484.28	1,620.22
Colleges	3,266.07	2,688.11	1,135.28
Specialized Colleges	5,287.24	4,257.47	1,892.81
Eng/Tech Schools	4,261.09	3,338.24	1,779.52
Seminaries	9,781.66	7,758.71	2,422.25
Health Sci Centers	38,940.23	16,650.30	7,765.84
Nursing Schools	4,987.71	4,717.28	2,239.31
Two-Year Schools	3,305.93	2,933.47	1,228.81
Total Independent	6,468.56	4,550.14	2,345.64
Total Proprietary	1,829.28	1,787.80	659.78
Total New York State	$5,004.37	$3,753.45	$2,046.75

*Health Science Centers in Stony Brook and Buffalo are included under "University Centers."

SOURCE: NYSED, Postsecondary Information Systems (HEDS)

TABLE 8: CURRENT FUND EDUCATIONAL AND GENERAL EXPENDITURES AND MANDATORY TRANSFERS PER FULL-TIME EQUIVALENT STUDENT, BY COMPARABLE TYPES OF INSTITUTIONS, FOR FISCAL YEAR 1976-77

CURRENT EDUCATIONAL AND GENERAL EXPENDITURES AND MANDATORY TRANSFERS PER FULL-TIME EQUIVALENT STUDENT

	SUNY Community	CUNY Community	SUNY Univ Coll	CUNY Sr Coll	Indep Univ, Coll, Coll Complx
EXPENDITURES PER FTE					
Educational & General & Mandatory Transfers	$2,414.50	$3,274.55	$3,984.13	$3,626.23	$4,400.13
Teaching-Related	2,336.03	2,709.99	3,026.84	3,001.97	3,383.35
Instruction	1,241.40	1,675.12	1,681.44	1,964.95	1,631.86

SOURCE: NYSED, Postsecondary Information Systems (HEL3)

TABLE 9: SELECTED REVENUE:EXPENDITURE RATIOS* BY COMPARABLE TYPES OF INSTITUTIONS, FOR FISCAL YEAR 1976-77

	REVENUES:EXPENDITURES				
	SUNY Community	CUNY Community	SUNY Univ Coll	CUNY Sr Coll	Indep Univ, Coll, Coll Complx
PRIMARY SOURCE OF SUPPORT					
Tuition and Fees :Ed'l & Gen'l Exp & Mand Trans	.301	.281	.228	.298	.684
Tuition and Fees :Teaching-Related Expenditures	.312	.339	.301	.360	.889
State & Local Govt Approp :Ed'l & Gen'l Exp & Mand Trans	.626	.663	.667	.638	.049
State & Local Govt Approp :Teaching-Related Expenditures	.647	.801	.878	.770	.064

*A ratio of .667 indicates that, for every $2 received from a specific revenue source, $3 were spent on certain expenditure functions.

SOURCE: NYSED, Postsecondary Information Systems (HEDS)

TABLE 10: STATE AND LOCAL TAX LEVY FINANCIAL SUPPORT, BY SOURCE, BY SECTOR, AND PER FULL-TIME EQUIVALENT STUDENT, FOR FISCAL YEAR 1976-77

IN THOUSANDS

	SUNY Community	SUNY Other	CUNY Community	CUNY Other	Independent	Proprietary
State Govt Appropriations	$ 88,759	$ 619,233	$ 51,371	$ 103,151	$ 78,849	$ 0
Local Govt Appropriations	69,380	0	50,640	106,241	753	0
HEOP*	--	--	--	--	7,591	--
Student Aid**	17,560	39,445	21,934	32,145	80,471	13,676
Capital-Related***[a]	--	9,130	--	--	--	--
Debt Service[a]	32,888	#	16,200	27,400	4,592##	--
State and Local Tax Levy Financial Support	$ 208,586	$ 667,808	$ 140,145	$ 272,937	$ 172,256	$ 13,676
FTE Students	104,649	159,943	55,418	92,693	284,853	15,962
State and Local Tax Levy Financial Support Per FTE Student	$1,993.20	$4,175.29	$2,528.87	$2,944.53	$ 604.72	$ 856.78

*Aid to the disadvantaged at SUNY and CUNY is included in the government appropriations categories.
**Includes SUNY scholarships, tuition waivers, TAP grants, CAP grants, Regents scholarships and awards.
***Expenditures by other State agencies on behalf of SUNY.
#Debt service was handled as a tuition offset.
##Medical/Dental capitalization aid to encourage enrollment expansion.

SOURCE: NYSED, Postsecondary Information Systems (HEDS), with the exception of [a]NYS Executive Budget (using State fiscal year for SUNY and the independent sector and City fiscal year for CUNY).

NEW YORK STATE INSTITUTIONS
OF POSTSECONDARY EDUCATION

BY SECTOR AND TYPE OF INSTITUTION

1977

STATE UNIVERSITY OF NEW YORK

University Centers

SUNY at Albany, Binghamton, Buffalo (including its Health Science Center), and Stony Brook (including its Health Science Center).

University Colleges

SUC at Brockport, Buffalo, Cortland, Fredonia, Geneseo, New Paltz, Old Westbury, Oneonta, Oswego, Plattsburgh, Potsdam, Purchase, and Empire State College.

Health Science Centers

SUNY Downstate Medical Center and SUNY Upstate Medical Center. (Health Science Centers at Buffalo and Stony Brook are included with the University Centers above.)

Specialized Colleges

NYS College of Forestry, NYS College of Technology (Utica-Rome), SUNY Maritime College, and State College of Optometry.

Statutory Colleges

NYS Colleges of Agriculture and Life Sciences, Ceramics, Human Ecology, and Veterinary Medicine, and the NYS School of Industrial and Labor Relations.

Agricultural and Technical Colleges

SUNY ATC at Alfred, Canton, Cobleskill, Delhi, Farmingdale, and Morrisville.

Community Colleges

Adirondack, Broome, Cayuga County, Clinton, Columbia-Greene, Finger Lakes, Corning, Dutchess, Erie, Fulton-Montgomery, Genesee, Herkimer County, Hudson Valley, Jamestown, Jefferson, Mohawk Valley, Monroe, Nassau, Niagara County, North Country, Onondaga, Orange County, Rockland, Schenectady County, Suffolk County, Sullivan County, Tompkins-Cortland, Ulster County, Westchester Community Colleges, and Fashion Institute of Technology.

CITY UNIVERSITY OF NEW YORK

Graduate Center

Graduate School and University Center.

Senior Colleges

Baruch, Brooklyn, City, Lehman, Hunter, John Jay, Queens, York Colleges, and College of Staten Island (Upper Division).

Community Colleges

Borough of Manhattan, Bronx, Hostos, La Guardia, Kingsborough, Medgar Evers, New York City, Queensborough Community Colleges, and College of Staten Island (Lower Division).

PROPRIETARY

Adelphi Business School, Albany Business College, Berkeley-Claremont, Berkeley School, Bryant and Stratton, Central City Business Institute, Collegiate Institute, Five-Towns College, Interboro Institute, Jamestown Business, Katharine Gibbs, Laboratory Institute, Monroe Business Institute, New York Institute of Finance, Olean Business Institute, Powelson Business Institute, Rochester Business Institute, School of Visual Arts, Taylor Business Institute, Technical-Career Institute, Tobe-Coburn School, Utica School of Commerce, Westchester Business Institute, and Wood School.

INDEPENDENT INSTITUTIONS

Multiversities

Columbia, Cornell (endowed), New York and Syracuse Universities, and the University of Rochester.

Universities

Adelphi, Fordham, Hofstra, Long Island, St. John's, and Yeshiva Universities.

College Complexes

Alfred University, Barnard College, Canisius College, Colgate University, D'Youville College, Elmira College, Hamilton College, Hartwick College, Hobart & William Smith College, Iona College, Ithaca College, Le Moyne College, Manhattan College, Manhattanville College, New School for Social Research, Niagara University, Pace University, Russell Sage College, St. Bonaventure University, St. Lawrence University, Sarah Lawrence College, Skidmore College, Union College, Vassar College, Wagner College, and Wells College.

Colleges

Bard, Concordia, Daemen, Dominican, Dowling, Eisenhower, Friends World, Houghton, Keuka, King's, Kirkland, Ladycliff, Marist, Marymount, Marymount-Manhattan, Medaille, Mercy, Molloy, Mount St. Mary, Nazareth, Nyack, Roberts Wesleyan, St. Francis, St. John Fisher, St. Joseph's, St. Thomas Aquinas, Siena, Syracuse-Utica, Touro, Wadhams Hall Colleges, and Colleges of Mount St. Vincent, New Rochelle, St. Rose.

Specialized Colleges

Albany Law School, Bank Street College, Brooklyn Law School, College of Insurance, Juilliard School, Manhattan School of Music, Mannes College of Music, New York Law School, New York School for Interior Design, Parsons School of Design, Teachers College.

Engineering and Technical Schools

Clarkson College, Cooper Union, New York Institute of Technology, Polytechnic Institute of New York, Pratt Institute, Rensselaer Polytechnic Institute, Rochester Institute of Technology, and Webb Institute of Naval Architecture.

INDEPENDENT INSTITUTIONS
(CONTINUED)

Seminaries

Cathedral College, Christ the King Seminary, Colgate Rochester-Bexley, General Theological Seminary, Hebrew Union College, Holy Trinity Seminary, Jewish Theological Seminary, Maryknoll Seminary, Mount St. Alphonsus Seminary, New York Theological Seminary, Rabbi Isaac Elchanan Theological Seminary, St. Anthony-on-Hudson, St. Bernard's Seminary, St. Joseph's Seminary, St. Vladimir's Seminary, Seminary of Immaculate Conception, and Union Theological Seminary.

Health Science Centers

Albany College of Pharmacy, Albany Medical College, Schwartz College of Pharmacy, College of Pharmaceutical Science, Cornell Medical College, Mount Sinai School of Medicine, New York College of Podiatric Medicine, New York Medical College, and Rockefeller University.

Nursing Schools

Columbia, E.N. Clark, Helene Fuld, Long Island, and Misericordia Schools of Nursing.

Two-Year Schools

Academy of Aeronautics, Academy of Dramatic Art, Boricua College, Cazenovia College, College of Human Services, Culinary Institute of America, Elizabeth Seton College, Harriman College, Hilbert College, Institute of Design and Construction, Maria College of Albany, Maria Regina College, Mater Dei College, Paul Smith's College, Trocaire College, and Villa Maria College.